

1

VOLUME 6 – FINANCE

	Page
6-a. Financial Reporting Guide Attestation	1
6-b. Experience in Identifying Services and Expenditures at Rate-Cell Level	2
6-c. Most Recently Audited Financial Statements	42
6-d. Plans to Meet Initial Capitalization Requirements	
GSA 3	113
GSA 5	114
6-e. Plans to Meet and Maintain the 90% Capitalization Requirement	
GSA 3	115
GSA 5	116
6-f. Statement on Capitation Rates	
GSA 3	117
GSA 5	118
6-g. Managing Revenue and Maximizing Service Value	119
6-h. Ensuring Sufficient Service Encounter Submissions	122
6-i. Description of Internal Control Systems	123

2

GSA 3/GSA 5

1 **6-a. Financial Reporting Guide Attestation**

I hereby attest that I have read and reviewed the Financial Reporting Guide for Regional Behavioral Health Authorities, and have implemented accounting systems that comply with the requirements set forth in the Guide. I also attest the Community Partnership of Southern Arizona, Office of Finance, has adequate professional staff and sufficient internal controls and systems in place that are designed to account for both DBHS-related revenue/expenses and non-DBHS-related revenue/expenses by type and program.

10/14/04

Date Signed

Charles Andrade

Charles Andrade, Chief Financial Officer/Director of Business Operations

GSA 3/GSA 5

6-b. Experience in Identifying Services and Expenditures at Rate-Cell Level

The Community Partnership of Southern Arizona has complied with the requirements set forth in the Guide for identification and reporting of service and administrative expenses at the rate cell level since the inception of its contract with DBHS in July 1995.

Since July 1997, CPSA has used MAS90 for Windows to serve as the accounting system to process accounts payable, accounts receivable, general ledger transactions and for the preparation of the DBHS and internal financial statements. The general ledger reporting module provides the reporting of revenue and expenses for DBHS and Non-DBHS contractual fiscal reporting requirements. During the fourth quarter of calendar year 2004, CPSA will upgrade to the most recent software version of MAS90 for Windows. This will provide improved import functionality for enhancing presentation of financial reports generated from the various modules, as well as providing overall system functionality for reporting and processing capabilities.

The Community Partnership of Southern Arizona's sample financial statements begin on the following page.

**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED BALANCE SHEET
AS OF JUNE 30, 2004**

	6/30/04	5/31/04	Audited 06/30/03	MONTHLY NET CHANGE
Cash and Cash Equivalents	\$ 11,919,167	\$ 19,223,263	\$ 24,916,476	\$ (7,304,097)
Current Investment (net of cash equiv)	3,680,625	3,652,768	3,652,768	
Accounts Receivable	10,208,794	3,009,500	2,969,070	7,199,293
Prepaid Expenses	417,488	86,451	55,604	331,037
Other Current Assets			322	
Total Current Assets	26,226,073	25,971,982	31,594,240	254,091
Property and Equipment				
Land	849,476	849,476	824,738	
Building	7,511,115	7,511,115	6,982,622	
Leasehold Improvements	71,507	71,507	71,507	
Furniture and Equipment	5,067,758	5,237,666	4,517,618	(169,908)
Vehicles	29,894	29,894	29,894	
Total Property and Equipment	13,529,750	13,699,658	12,426,379	(169,908)
Less: Accumulated Depreciation	(3,493,005)	(3,604,089)	(2,489,352)	111,085
Net Property and Equipment	10,036,745	10,095,569	9,937,027	(58,824)
Deposits - Capital Purchases			6,377	
Project Fund			540,307	
Bond Issuance Cost	70,497	70,914	75,502	(417)
Performance Bond	2,855,874	2,892,008	2,892,008	(36,134)
Deposits	13,257	13,257	14,970	
Total Other Assets	2,939,628	2,976,179	3,529,164	(36,551)
Total Noncurrent Assets	12,976,373	13,071,748	13,466,191	(95,375)
Total Assets	\$ 39,202,446	\$ 39,043,730	\$ 45,060,431	\$ 158,716
Incurring But Not Reported Claims	\$ 421,396	\$ 403,283	171,649	\$ 18,113
Reported But Unpaid Claims			114,434	
Recoupment/Withholds Liability	1,963,280	778,091	1,441,706	1,185,189
Accounts Payable to Providers	2,550,589	4,136,646	8,385,755	(1,586,057)
Trade Accounts Payable	2,245,655	1,387,245	2,234,191	858,410
Property Tax Payable	17,903	13,880		4,023
Accrued Salaries and Benefits	806,592	451,196	690,685	355,396
Current Portion Bonds Payable	258,336	257,502	244,164	834
Deferred Revenue	583,989	557,403	234,992	26,586
Total Current Liabilities	8,847,740	7,985,246	13,517,576	862,494
Bonds Payable/Long-term Debt	4,571,383	4,759,339	4,975,175	(187,956)
Total Noncurrent Liabilities	4,571,383	4,759,339	4,975,175	(187,956)
Total Liabilities	13,419,123	12,744,585	18,492,751	674,538
	25,783,323	26,299,145	26,567,680	(515,823)
Total Liabilities and Net Assets	\$ 39,202,446	\$39,043,730	\$45,060,431	\$158,716

**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

CASH FLOWS FROM OPERATING ACTIVITIES:

Changes in Net Assets	\$ (784,356)
Adjustments to reconcile changes in Net Assets to net cash provided/(used) by operating activities:	
Depreciation and Amortization	1,003,651
Changes in Operating Assets and Liabilities	
(Increases)/Decreases in Assets:	
Receivables	(7,239,724)
Inventory and Prepaid Expenses	(361,884)
Deposits	1,713
Other	322
Increases/(Decreases) in Liabilities:	
Incurred But Not Reported Claims	249,747
Reported But Unpaid Claims	(114,434)
Accounts Payable to Providers	(5,835,166)
Trade Accounts Payable	11,464
Accrued Salaries and Benefits	115,907
Property Tax Payable	17,903
Other Current Liabilities	870,571
Net Cash Provided By/(Used By) Operating Activities	\$ (12,064,285)

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of Property and Equipment	(1,103,371)
Proceeds from Sales of Investments	19,277,780
Purchases of Investments	(19,241,646)
Assets Limited to Use for Remodeling & Construction	546,684
Net Cash Provided By/(Used By) Investing Activities	\$ (520,553.04)

CASH FLOWS FROM FINANCING ACTIVITIES:

Bond Issuance Costs	5,005
Bond Payments	(417,476)
Net Cash Provided By/(Used By) Financing Activities	\$ (412,471)
Net Increase/(Decrease) in Cash	(12,997,309)
Beginning Cash Balance	\$ 24,916,476
Ending Cash Balance	\$ 11,919,167

1

**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

COMBINED: GSA 3 and GSA 5

CURRENT MONTH ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$11,648,740	\$200,242	\$4,407,839	\$158,517	\$16,415,338
Expenses					
Administrative	716,463	12,829	309,323	8,862	1,047,477
Services	11,194,588	185,851	4,503,245		15,883,684
Total Expenses	11,911,051	198,680	4,812,568	8,862	16,931,161
Surplus/(Deficit)	<u>(\$262,311)</u>	<u>\$1,562</u>	<u>(\$404,729)</u>	<u>\$149,655</u>	<u>(\$515,823)</u>

YEAR TO DATE ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$123,969,207	\$2,146,715	\$44,571,047	\$1,795,852	\$172,482,821
Expenses					
Administrative	7,189,354	105,187	3,357,015	1,625,669	12,277,225
Services	115,656,617	1,808,346	43,524,992		160,989,955
Total Expenses	122,845,971	1,913,533	46,882,007	1,625,669	173,267,180
Surplus/(Deficit)	<u>\$1,123,236</u>	<u>\$233,182</u>	<u>(\$2,310,960)</u>	<u>\$170,183</u>	<u>(\$784,356)</u>

2

3

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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

COMBINED: GSA 3 and GSA 5

CURRENT MONTH BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$10,818,277	\$254,901	\$3,774,119	\$159,433	\$15,006,730
Expenses					
Administrative	645,996	14,537	291,688	137,312	1,089,533
Services	9,628,542	217,985	3,555,742		13,402,269
Total Expenses	10,274,538	232,522	3,847,430	137,312	14,491,802
Surplus/(Deficit)	\$543,739	\$22,379	(\$73,311)	\$22,121	\$514,928

YEAR TO DATE BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$126,156,200	\$2,975,201	\$45,349,720	\$1,885,696	\$176,366,817
Expenses					
Administrative	7,678,188	172,552	3,558,532	1,639,991	13,049,263
Services	115,496,229	2,614,359	42,641,582		160,752,170
Total Expenses	123,174,417	2,786,911	46,200,114	1,639,991	173,801,433
Surplus/(Deficit)	\$2,981,783	\$188,290	(\$850,394)	\$245,705	\$2,565,384

2
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1

**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

COMBINED: GSA 3 and GSA 5

**CURRENT MONTH ACTUAL VS BUDGET % VARIANCE
Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	7.7%	(21.4%)	16.8%	(0.6%)	9.4%
Expenses					
Administrative	(10.9%)	11.7%	(6.0%)	93.5%	3.9%
Services	(16.3%)	14.7%	(26.6%)	0.0%	(18.5%)
Total Expenses	(15.9%)	14.6%	(25.1%)	93.5%	(16.8%)
Surplus/(Deficit)	(148.2%)	(93.0%)	(452.1%)	576.5%	(200.2%)

**YTD ACTUAL VS BUDGET % VARIANCE
Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	(1.7%)	(27.8%)	(1.7%)	(4.8%)	(2.2%)
Expenses					
Administrative	6.4%	39.0%	5.7%	0.0%	5.9%
Services	(0.1%)	30.8%	(2.1%)	0.0%	(0.1%)
Total Expenses	0.3%	31.3%	(1.5%)	0.0%	0.3%
Surplus/(Deficit)	(62.3%)	23.8%	(171.8%)	(30.7%)	(130.6%)

2
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1

**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 3 - SOUTH EASTERN COUNTIES

CURRENT MONTH ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	\$2,276,129	\$25,088	\$497,605	\$2,798,822
<u>Expenses</u>				
Administrative	177,099	1,549	44,553	223,201
Services	2,396,037	19,826	595,993	3,011,856
Total Expenses	2,573,136	21,375	640,546	3,235,057
Surplus/(Deficit)	(\$297,007)	\$3,713	(\$142,941)	(\$436,235)

YEAR TO DATE ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	\$25,223,997	\$298,925	\$6,457,473	\$31,980,395
<u>Expenses</u>				
Administrative	1,547,606	16,829	486,427	2,050,862
Services	22,561,388	236,380	5,939,172	28,736,940
Total Expenses	24,108,994	253,209	6,425,599	30,787,802
Surplus/(Deficit)	\$1,115,003	\$45,716	\$31,874	\$1,192,593

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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 3 - SOUTH EASTERN COUNTIES

CURRENT MONTH BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	\$2,158,153	\$48,246	\$571,628	\$2,778,027
<u>Expenses</u>				
Administrative	146,686	3,104	45,033	194,823
Services	1,860,939	39,472	511,525	2,411,936
Total Expenses	2,007,625	42,576	556,559	2,606,759
Surplus/(Deficit)	\$150,528	\$5,671	\$15,069	\$171,268

YEAR TO DATE BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	\$25,394,807	\$538,698	\$6,859,522	\$32,793,027
<u>Expenses</u>				
Administrative	1,745,803	36,917	537,718	2,320,437
Services	22,321,720	473,282	6,136,415	28,931,418
Total Expenses	24,067,523	510,199	6,674,133	31,251,855
Surplus/(Deficit)	\$1,327,283	\$28,499	\$185,389	\$1,541,171

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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 3 - SOUTH EASTERN COUNTIES

**CURRENT MTH ACT VS BUD % VARIANCE
Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	5.5%	(48.0%)	(12.9%)	0.7%
<u>Expenses</u>				
Administrative	(20.7%)	50.1%	1.1%	(14.6%)
Services	(28.8%)	49.8%	(16.5%)	(24.9%)
Total Expenses	(28.2%)	49.8%	(15.1%)	(24.1%)
Surplus/(Deficit)	(297.3%)	(34.5%)	(1,048.6%)	(354.7%)

**CURRENT MTH ACT VS BUD % VARIANCE
Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Total</u>
Revenue	(0.7%)	(44.5%)	(5.9%)	(2.5%)
<u>Expenses</u>				
Administrative	11.4%	54.4%	9.5%	11.6%
Services	(1.1%)	50.1%	3.2%	0.7%
Total Expenses	(0.2%)	50.4%	3.7%	1.5%
Surplus/(Deficit)	(16.0%)	60.4%	(82.8%)	(22.6%)

2
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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 5 - PIMA COUNTY

CURRENT MONTH ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$9,372,611	\$175,154	\$3,910,234	\$158,517	\$13,616,516
Expenses					
Administrative	539,364	11,280	264,769	8,863	824,276
Services	8,798,551	166,025	3,907,252		12,871,828
Total Expenses	9,337,915	177,305	4,172,021	8,863	13,696,104
Surplus/(Deficit)	\$34,696	(\$2,151)	(\$261,787)	\$149,654	(\$79,588)

YEAR TO DATE ACTUAL

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$98,745,210	\$1,847,790	\$38,113,574	\$1,795,852	\$140,502,426
Expenses					
Administrative	5,641,748	88,358	2,870,587	1,625,669	10,226,362
Services	93,095,229	1,571,966	37,585,818		132,253,013
Total Expenses	98,736,977	1,660,324	40,456,405	1,625,669	142,479,375
Surplus/(Deficit)	\$8,233	\$187,466	(\$2,342,831)	\$170,183	(\$1,976,949)

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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 5 - PIMA COUNTY

CURRENT MONTH BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$8,660,124	\$206,655	\$3,202,491	\$159,433	\$12,228,703
Expenses					
Administrative	499,310	11,433	246,655	137,312	894,710
Services	7,767,603	178,513	3,044,216		10,990,332
Total Expenses	8,266,913	189,946	3,290,871	137,312	11,885,042
Surplus/(Deficit)	\$393,211	\$16,709	(\$88,380)	\$22,121	\$343,661

YEAR TO DATE BUDGET

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	\$100,761,393	\$2,436,503	\$38,490,198	\$1,885,696	\$143,573,789
Expenses					
Administrative	5,932,384	135,635	3,020,814	1,639,991	10,728,825
Services	93,174,508	2,141,077	36,505,167		131,820,752
Total Expenses	99,106,893	2,276,712	39,525,981	1,639,991	142,549,577
Surplus/(Deficit)	\$1,654,500	\$159,790	(\$1,035,783)	\$245,705	\$1,024,213

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**COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA
 CONSOLIDATED SUMMARY STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2004**

GSA 5 - PIMA COUNTY

**CURRENT MONTH ACTUAL VS BUDGET % VARIANCE
 Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	8.2%	(15.2%)	22.1%	(0.6%)	11.3%
Expenses					
Administrative	(8.0%)	1.3%	(7.3%)	93.5%	7.9%
Services	(13.3%)	7.0%	(28.3%)	0.0%	(17.1%)
Total Expenses	(13.0%)	6.7%	(26.8%)	93.5%	(15.2%)
Surplus/(Deficit)	(91.2%)	(112.9%)	(196.2%)	576.5%	(123.2%)

**YTD ACTUAL VS BUDGET % VARIANCE
 Favorable (Unfavorable)**

	<u>Title XIX</u>	<u>Title XXI</u>	<u>Non- Title XIX</u>	<u>Mngt & Gen</u>	<u>Total</u>
Revenue	(2.0%)	(24.2%)	(1.0%)	(4.8%)	(2.1%)
Expenses					
Administrative	4.9%	34.9%	5.0%	0.9%	4.7%
Services	0.1%	26.6%	(3.0%)	0.0%	(0.3%)
Total Expenses	0.4%	27.1%	(2.4%)	0.9%	0.0%
Surplus/(Deficit)	(99.5%)	17.3%	(126.2%)	(30.7%)	(293.0%)

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**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The Month Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON- TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003	SMI TXIX
REVENUE:						
Services:						
Subvention/Capitation	\$509,206	\$22,494	\$25,223	\$19,030		\$963,484
Federal Block			23,333			
ASH/Community						
Placement						
Tobacco						
Subtotal Services	509,206	22,494	48,556	19,030	0	963,484
Administrative:						
Subvention/Capitation	41,287	1,824	2,045	1,830		78,120
Federal Block			2,174			
ASH/Community						
Placement						
Other Administrative						
Subtotal Administrative	41,287	1,824	4,219	1,830	0	78,120
Housing						
Pharmacy Rebates	42,965	3,157	4,153	379	0	86,242
TOTAL REVENUE	\$593,458	\$27,475	\$56,928	\$21,239	\$0	\$1,127,846
EXPENSES:						
Administration:						
General Administrative	\$43,834	\$1,014	\$4,220	\$1,366	\$487	\$63,612
Claims	1,629	69	134	85	30	2,160
Withholds	12,360	345	599			12,671
Member Services	7,313	322	1,518	357	6	6,196
At-Risk Contracts:						
Services	464,311	8,483	38,545			735,849
Pharmacy	44,613	4,250	3,462			131,543
Pharmacy Rebates	42,965	3,158	4,153			86,242
Non At-Risk Services:						
Pharmacy		(3)		2,206		
Pharmacy Rebates				379		
Crisis	7,981		1,131			4,451
Housing			0			
Fee for Service:						
- FFS Contract w/						
Ceiling	22,204		13,672	447		11,690
- Other				14,891		
Other Services:						
Withholds	152,443	4,270	7,389			156,270
TOTAL EXPENSES	\$ 799,653	\$ 21,908	\$ 74,823	\$ 19,731	\$ 523	\$1,210,684
SURPLUS/(DEFICIT)	\$(206,195)	\$5,567	\$(17,895)	\$1,508	\$(523)	\$(82,838)

GSA 3/GSA 5

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**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The Month Ended June 30, 2004**

	SMI TXIX DD	SMI NON-TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE	GMH/SA TXIX	GMH/SA TXXI HIFA II	MENTAL HEALTH
REVENUE:							
Services:							
Subvention/Capitation	\$28,757	\$247,131	\$594	\$1,486	\$417,592	\$345	\$1,664
Federal Block		4,334					
ASH/Community							
Placement		21,045					
Tobacco							
Subtotal Services	28,757	272,510	594	1,486	417,592	345	1,664
Administrative:							
Subvention/Capitation	2,332	20,038	935	79	33,859	410	135
Federal Block		351					
ASH/Community							
Placement		1,706					
Other Administrative							
Subtotal Administrative	2,332	22,095	935	79	33,859	410	135
Housing							
Pharmacy Rebates	3,149	30,851			41,661		69
TOTAL REVENUE	\$34,238	\$325,456	\$1,529	\$1,565	\$493,112	\$755	\$1,868
EXPENSES:							
Administration:							
General							
Administrative	\$1,836	\$18,736		\$98	\$30,810		\$473
Claims	93	689			1,692		123
Withholds	407	5,889			4,567		42
Member Services	774	2,878	10	39	13,502	52	2,081
At-Risk Contracts:							
Services	1,702	148,829			212,912		
Pharmacy	20,682	56,463			103,373		
Pharmacy Rebates	3,149	30,852			41,661		
Non At-Risk Services:							
Pharmacy				1,139	8,328		5,112
Pharmacy Rebates							69
Crisis		105,548			10,475		363
Housing							
Fee for Service:							
- FFS Contract w/							
Ceiling	606	4,517	7	7	22,978	40	(669)
- Other				252			
Other Services:							
Withholds	5,016	72,630			56,328		512
TOTAL EXPENSES	\$ 34,265	\$ 447,031	\$ 7	\$ 1,535	\$ 506,626	\$ 92	\$ 8,106
SURPLUS/(DEFICIT)	\$ (27)	\$ (121,575)	\$ 1,522	\$ 30	\$(13,514)	\$ 663	\$ (6,238)

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The Month Ended June 30, 2004**

	SUBSTANCE ABUSE	PREVENTION	PASARR	OTHER NON- TXIX	DOC COOL	TOTAL
REVENUE:						
Services:						
Subvention/Capitation	\$147,171	\$25,998			\$12,671	\$2,422,846
Federal Block	(109,375)	17,792				(63,916)
ASH/Community Placement						21,045
Tobacco						0
Subtotal Services	37,796	43,790	0	0	12,671	2,379,975
Administrative:						
Subvention/Capitation	11,933	2,108			1,359	198,294
Federal Block	(663)	1,443				3,305
ASH/Community Placement						1,706
Other Administrative				158		158
Subtotal Administrative	11,270	3,551	0	158	1,359	203,463
Housing				1,337		1,337
Pharmacy Rebates	1,421					214,047
TOTAL REVENUE	\$50,487	\$47,341	\$0	\$1,495	\$14,030	\$2,798,822
EXPENSES:						
Administration:						
General Administrative	\$9,561	\$6,961		\$2,500	\$312	\$185,820
Claims	198				31	6,933
Withholds	1,377					38,257
Member Services	4,722	1,389			94	41,243
At-Risk Contracts:						
Services						1,610,631
Pharmacy						364,386
Pharmacy Rebates						212,180
Non At-Risk Services:						
Pharmacy	1,976					18,758
Pharmacy Rebates	1,419					1,867
Crisis	3,385					133,334
Housing				1,495		1,495
Fee for Service:						
- FFS Contract w/ Ceiling	13,688	44,275	0	(4,799)	4,493	133,156
- Other						15,143
Other Services:						
Withholds	16,986					471,844
TOTAL EXPENSES	\$ 53,312	\$ 52,625	\$ -	\$ (804)	\$ 4,930	\$ 3,235,047
SURPLUS/(DEFICIT)	\$ (2,825)	\$ (5,284)	\$ -	\$ 2,299	\$ 9,100	\$ (436,235)

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The Month Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON- TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003	SMI TXIX
REVENUE:						
Services:						
Subvention/Capitation	\$2,063,508	\$114,817	\$143,896	\$122,342		\$3,360,433
Federal Block			74,675			
ASH/Community Placement						
IGA						
Tobacco					46,504	
Subtotal Services	2,063,508	114,817	218,571	122,342	46,504	3,360,433
Administrative:						
Subvention/Capitation	167,311	9,309	11,667	9,462		272,468
Federal Block			6,055			
ASH/Community Placement						
IGA						
Tobacco					3,488	
Other Administrative					0	
Subtotal Administrative	167,311	9,309	17,722	9,462	3,488	272,468
Housing						
Other Grants						
Miscellaneous						
Pharmacy Rebates	204,015	14,563	9,267	13,298		647,772
Rental						
Interest						
TOTAL REVENUE	\$2,434,834	\$138,689	\$245,560	\$145,102	\$49,992	\$4,280,673
EXPENSES:						
Administration:						
General Administrative	\$174,743	\$4,516	\$12,424	\$7,472	\$3,216	\$198,777
Claims	5,190	243	401	300	36	8,896
Withholds			1,385	1,685		
Member Services	23,521	1,377	3,522	1,624	20	29,293
At-Risk Contracts:						
Services	2,098,527	28,429	110,511			1,806,528
Pharmacy	266,037	37,484	40			831,988
Pharmacy Rebates	204,015	14,563	9,268			647,772
Non At-Risk Services:						
Pharmacy	9,812		2,977	20,735		(3,270)
Pharmacy Rebates				7,780		0
Crisis	110,806		35,425	17,752		19,227
Tobacco					54,353	
Housing						
ADHS DOC/COL						
Fee for Service:						
FFS Contract with Ceiling	122,936		33,310	7,821		204,734
Other				68,575		(1,800)
Other Services:						
Other Grants						
Withholds			17,079	20,777		
TOTAL EXPENSES	\$3,015,587	\$86,612	\$226,342	\$154,521	\$57,625	\$3,742,145
SURPLUS/(DEFICIT)	\$ (580,753)	\$ 52,077	\$ 19,218	\$ (9,419)	\$ (7,633)	\$ 538,528

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The Month Ended June 30, 2004**

	SMI TXIX DD	SMI NON- TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE	HB 2003	GMH/SA TXIX	GMH/SA TXXI HIFA II
REVENUE:							
Services:							
Subvention/Capitation	\$123,916	\$1,405,315	\$6,777	\$10,286		\$1,942,667	\$7,203
Federal Block		24,334					
ASH/Community Placement		51,526					
IGA							
Tobacco							
Subtotal Services	123,916	1,481,175	6,777	10,286	0	1,942,667	7,203
Administrative:							
Subvention/Capitation	10,047	113,407	3,391	367		157,514	2,028
Federal Block		386					
ASH/Community Placement		4,178					
IGA							
Tobacco							
Other Administrative							
Subtotal Administrative	10,047	117,971	3,391	367	0	157,514	2,028
Housing		254,910					
Other Grants							
Miscellaneous							
Pharmacy Rebates	10,327	333,552				273,944	
Rental							
Interest							
TOTAL REVENUE	\$144,290	\$2,187,608	\$10,168	\$10,653	\$0	\$2,374,125	\$9,231
EXPENSES:							
Administration:							
General Administrative	\$12,651	\$102,267		\$865		\$127,570	
Claims	328	2,957		2		6,450	
Withholds		22,965		91			
Member Services	3,133	21,241	32	353		30,694	131
At-Risk Contracts:							
Services	(28,231)	642,401				1,082,531	
Pharmacy	128,399	414,548				347,240	
Pharmacy Rebates	10,327	333,552				272,845	
Non At-Risk Services:							
Pharmacy		21		6,138		97,410	
Pharmacy Rebates							
Crisis		52,106	4,364	540		32,999	4,364
Tobacco		(21,635)			816		
Housing		276,545					
ADHS DOC/COL		0					
Fee for Service:		0					
- FFS Contract with Ceiling	80,323	278,341	290	624		288,902	1,458
- Other				2,405			
Other Services:							
Other Grants							
Withholds		283,233		1,127			
TOTAL EXPENSES	\$206,930	\$2,408,542	\$4,686	\$12,145	\$816	\$2,286,641	\$5,953
SURPLUS/(DEFICIT)	\$ (62,640)	\$ (220,934)	\$ 5,482	\$ (1,492)	\$ (816)	\$ 87,484	\$ 3,278

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The Month Ended June 30, 2004**

	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION	PASARR	OTHER NON-TXIX
REVENUE:					
Services:					
Subvention/Capitation	\$50,380	\$696,197	\$83,998	\$3,600	\$ (2,200)
Federal Block		(72,968)	100,270		
ASH/Community Placement					
IGA	236,256				
Tobacco					
Subtotal Services	286,636	623,229	184,268	3,600	(2,200)
Administrative:					
Subvention/Capitation	4,085	57,050	6,811		
Federal Block		(160)	8,130		
ASH/Community Placement					
IGA	19,156				
Tobacco					
Other Administrative					11,925
Subtotal Administrative	23,241	56,890	14,941	0	11,925
Housing					29,399
Other Grants					158,561
Miscellaneous					2
Pharmacy Rebates	6,166	6,974			
Rental					
Interest					
TOTAL REVENUE	\$316,043	\$687,093	\$199,209	\$3,600	\$197,687
EXPENSES:					
Administration:					
General Administrative	\$25,532	\$39,260	\$29,276	\$200	\$44,222
Claims	345	2,139			
Withholds	15,310	4,254			
Member Services	6,958	13,381	5,919		
At-Risk Contracts:					
Services					
Pharmacy					
Pharmacy Rebates					
Non At-Risk Services:					
Pharmacy	(31,111)	12,070			
Pharmacy Rebates	4,151	6,058			
Crisis	208,487	46,670			
Tobacco					
Housing					29,482
ADHS DOC/COL					
Fee for Service:					
FFS Contract with Ceiling	(70,260)	429,463	181,249		
Other				3,000	37,237
Other Services:					
Other Grants					156,198
Withholds	188,822	52,470			
TOTAL EXPENSES	\$348,234	\$605,765	\$216,444	\$3,200	\$267,139
SURPLUS/(DEFICIT)	\$ (32,191)	\$ 81,328	\$ (17,235)	\$ 400	\$ (69,452)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The Month Ended June 30, 2004**

	DOC COOL	SUBTOTAL	CPSA/CBHP MGMT & GENERAL	CONSOLIDATED TOTAL
REVENUE:				
Services:				
Subvention/Capitation	\$20,597	\$10,153,732		\$10,153,732
Federal Block		126,311		126,311
ASH/Community Placement		51,526		51,526
IGA		236,256		236,256
Tobacco		46,504		46,504
Subtotal Services	20,597	10,614,329	0	10,614,329
Administrative:				
Subvention/Capitation	2,845	827,762		827,762
Federal Block		14,411		14,411
ASH/Community Placement		4,178		4,178
IGA		19,156		19,156
Tobacco		3,488		3,488
Other Administrative		11,925		11,925
Subtotal Administrative	2,845	880,920	0	880,920
Housing		284,309		284,309
Other Grants		158,561		158,561
Miscellaneous		2	450	452
Pharmacy Rebates		1,519,878		1,519,878
Rental		0	149,093	149,093
Interest		0	8,974	8,974
TOTAL REVENUE	\$23,442	\$13,457,999	\$158,517	\$13,616,516
EXPENSES:				
Administration:				
General Administrative	\$2,313	\$785,304	\$8,862	\$794,166
Claims	181	27,468		27,468
Withholds		45,690		45,690
Member Services	439	141,638		141,638
At-Risk Contracts:				
Services		5,740,696		5,740,696
Pharmacy		2,025,736		2,025,736
Pharmacy Rebates		1,492,342		1,492,342
Non At-Risk Services:				
Pharmacy		114,782		114,782
Pharmacy Rebates		17,989		17,989
Crisis		532,740		532,740
Tobacco		33,534		33,534
Housing		306,027		306,027
ADHS DOC/COL	10,715	10,715		10,715
Fee for Service:				
- FFS Contract	24,267	1,583,458		1,583,458
- Other		109,417		109,417
Other Services:				
Other Grants		156,198		156,198
Withholds		563,508		563,508
TOTAL EXPENSES	\$37,915	\$13,687,242	\$8,862	\$13,696,104
SURPLUS/(DEFICIT)	\$ (14,473)	\$ (229,243)	\$ 149,655	\$ (79,588)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The Month Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON-TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003	SMI TXIX
REVENUE:						
Services:						
Subvention/Capitation	\$2,572,714	\$137,311	\$169,119	\$141,372		\$4,323,917
Federal Block			98,008			
ASH/Community Placement						
IGA						
Tobacco					46,504	
Subtotal Services	2,572,714	137,311	267,127	141,372	46,504	4,323,917
Administrative:						
Subvention/Capitation	208,598	11,133	13,712	11,292		350,588
Federal Block			8,229			
ASH/Community Placement						
IGA						
Tobacco					3,488	
Other Administrative						
Subtotal Administrative	208,598	11,133	21,941	11,292	3,488	350,588
Housing						
Other Grants						
Miscellaneous						
Pharmacy Rebates	246,980	17,720	13,420	13,677		734,014
Rental						
Interest						
TOTAL REVENUE	\$2,781,312	\$148,444	\$289,068	\$152,664	\$49,992	\$4,674,505
EXPENSES:						
Administration:						
General Administrative	\$218,577	\$5,530	\$16,644	\$8,838	\$3,703	\$262,389
Claims	6,819	312	535	385	66	11,056
Withholds	12,360	345	1,984	1,685		12,671
Member Services	30,834	1,699	5,040	1,981	26	35,489
At-Risk Contracts:						
Services	2,562,838	36,912	149,056			2,542,377
Pharmacy	310,650	41,734	3,502			963,531
Pharmacy Rebates	246,980	17,721	13,421			734,014
Non At-Risk Services:						
Pharmacy	9,812	(3)	2,977	22,941		(3,270)
Pharmacy Rebates				8,159		
Crisis	118,787		36,556	17,752		23,678
Tobacco					54,353	
Housing						
ADHS DOC/COL						
Fee for Service:						
- FFS Contract w/Ceiling	145,140		46,982	8,268		216,424
- Other				83,466		(1,800)
Other Services:						
Other Grants						
Withholds	152,443	4,270	24,468	20,777		156,270
TOTAL EXPENSES	\$3,815,240	\$108,520	\$301,165	\$174,252	58,148	4,952,829
SURPLUS/(DEFICIT)	\$(1,033,928)	\$ 39,924	\$ (12,097)	\$ (21,588)	\$ (8,156)	\$ (278,324)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The Month Ended June 30, 2004**

	SMI TXIX DD	SMI NON- TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE	HB 2003	GMH/SA TXIX	GMH/SA TXXI HIFA II
REVENUE:							
Services:							
Subvention/Capitation	\$152,673	\$1,652,446	\$7,371	\$11,772		\$2,360,259	\$7,548
Federal Block		28,668					
ASH/Community Placement		72,571					
IGA							
Tobacco							
Subtotal Services	152,673	1,753,685	7,371	11,772	0	2,360,259	7,548
Administrative:							
Subvention/Capitation	12,379	133,445	4,326	446		191,373	2,438
Federal Block		737					
ASH/Community Placement		5,884					
IGA							
Tobacco							
Other Administrative							
Subtotal Administrative	12,379	140,066	4,326	446	0	191,373	2,438
Housing		254,910					
Other Grants							
Miscellaneous							
Pharmacy Rebates	13,476	364,403				315,605	
Rental							
Interest							
TOTAL REVENUE	\$165,052	\$2,148,661	\$11,697	\$12,218	\$0	\$2,551,632	\$9,986
EXPENSES:							
Administration:							
General Administrative	\$14,487	\$121,003		\$963		\$158,380	
Claims	421	3,646		2		8,142	
Withholds	407	28,854		91		4,567	
Member Services	3,907	24,119	42	392		44,196	183
At-Risk Contracts:							
Services	(26,529)	791,230				1,295,443	
Pharmacy	149,081	471,011				450,613	
Pharmacy Rebates	13,476	364,404				314,506	
Non At-Risk Services:							
Pharmacy		21		7,277		105,738	
Pharmacy Rebates				0			
Crisis		157,654	4,364	540		43,474	4,364
Tobacco		(21,635)			816		
Housing		276,545					
ADHS DOC/COL		0					
Fee for Service:							
- FFS Contract	80,929	282,858	297	631		311,880	1,498
- Other				2,657			
Other Services:							
Other Grants							
Withholds	5,016	355,863		1,127		56,328	
TOTAL EXPENSES	241,195	2,855,573	4,693	13,680	816	2,793,267	6,045
SURPLUS/(DEFICIT)	(76,143)	(706,912)	7,004	(1,462)	(816)	(241,635)	3,941

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The Month Ended June 30, 2004**

	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION	PASARR	OTHER NON-TXIX
REVENUE:					
Services:					
Subvention/Capitation	\$52,044	843,368	109,996	3,600	(2,200)
Federal Block		(182,343)	118,062		
ASH/Community Placement					
IGA	236,256				
Tobacco	0				
Subtotal Services	288,300	661,025	228,058	3,600	(2,200)
Administrative:					
Subvention/Capitation	4,220	68,983	8,919		
Federal Block		(823)	9,573		
ASH/Community Placement					
IGA	19,156				
Tobacco					
Other Administrative					12,083
Subtotal Administrative	23,376	68,160	18,492	0	12,083
Housing					30,736
Other Grants					158,561
Miscellaneous					2
Pharmacy Rebates	6,235	8,395			
Rental					
Interest					
TOTAL REVENUE	\$311,676	729,185	246,550	3,600	199,184
EXPENSES:					
Administration:					
General Administrative	\$26,005	48,821	36,237	200	46,722
Claims	469	2,337			
Withholds	15,351	5,631			
Member Services	9,039	18,103	7,308		
At-Risk Contracts:					
Services					
Pharmacy					
Pharmacy Rebates					
Non At-Risk Services:					
Pharmacy	(25,999)	14,046			
Pharmacy Rebates	4,220	7,477			
Crisis	208,850	50,055			
Tobacco					
Housing					30,977
ADHS DOC/COL					
Fee for Service:					
- FFS Contract w/Ceiling	(70,929)	443,151	225,524		(4,799)
- Other				3,000	37,237
Other Services:					
Other Grants					156,198
Withholds	189,334	69,456			
TOTAL EXPENSES	356,340	659,077	269,069	3,200	266,335
SURPLUS/(DEFICIT)	(44,664)	70,108	(22,519)	400	(67,151)

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The Month Ended June 30, 2004**

	DOC COOL	SUBTOTAL	CPSA/CBHP MGMT & GENERAL	CONSOL TOTAL
REVENUE:				
Services:				
Subvention/Capitation	33,268	\$12,576,578		\$12,576,578
Federal Block		62,395		62,395
ASH/Community Placement		72,571		72,571
IGA		236,256		236,256
Tobacco		46,504		46,504
Subtotal Services	33,268	12,994,304	0	12,994,304
Administrative:				
Subvention/Capitation	4,204	1,026,056		1,026,056
Federal Block		17,716		17,716
ASH/Community Placement		5,884		5,884
IGA		19,156		19,156
Tobacco		3,488		3,488
Other Administrative		12,083		12,083
Subtotal Administrative	4,204	1,084,383	0	1,084,383
Housing		285,646		285,646
Other Grants		158,561		158,561
Miscellaneous		2	450	452
Pharmacy Rebates		1,733,925		1,733,925
Rental		0	149,093	149,093
Interest		0	8,974	8,974
TOTAL REVENUE	37,472	\$16,256,821	\$158,517	\$16,415,338
EXPENSES:				
Administration:				
General Administrative	2,625	\$971,124	\$8,862	\$979,986
Claims	212	34,402		34,402
Withholds		83,946		83,946
Member Services	533	182,881		182,891
At-Risk Contracts:				
Services		7,351,327		7,351,327
Pharmacy		2,390,122		2,390,122
Pharmacy Rebates		1,704,522		1,704,522
Non At-Risk Services:				
Pharmacy		133,540		133,540
Pharmacy Rebates		19,856		19,856
Crisis		666,074		666,074
Tobacco		33,534		33,534
Housing		307,522		307,522
ADHS DOC/COL	10,715	10,715		10,715
Fee for Service:				
- FFS Contract	28,760	1,716,614		1,716,614
- Other		124,560		124,560
Other Services:				
Other Grants		156,198		156,198
Withholds		1,035,352		1,035,352
TOTAL EXPENSES	42,845	16,922,289	8,862	16,931,151
SURPLUS/(DEFICIT)	(5,373)	(665,468)	149,655	(515,823)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The 12 Months Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON-TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003	SMI TXIX
REVENUE:						
Services:						
Subvention/Capitation	\$6,091,381	\$186,970	\$289,379	\$233,179		\$11,617,808
Federal Block			373,016			
ASH/Community						
Placement						
Tobacco					70,069	
Subtotal Services	6,091,381	186,970	662,395	233,179	70,069	11,617,808
Administrative:						
Subvention/Capitation	493,896	15,160	23,463	22,217		941,984
Federal Block			26,089			
ASH/Community						
Placement						
Other Administrative						
Subtotal Administrative	493,896	15,160	49,552	22,217	0	941,984
Housing						
Pharmacy Rebates	42,965	3,157	4,153	379		86,242
TOTAL REVENUE	\$6,628,242	\$205,287	\$716,100	\$255,775	\$70,069	\$12,646,034
EXPENSES:						
Administration:						
General Administrative	\$445,562	\$11,612	\$43,992	\$14,941	\$4,946	\$669,345
Claims	16,931	715	1,513	916	309	22,815
Withholds	12,360	345	599			12,671
Member Services	67,180	2,969	9,526	3,759	150	79,350
At-Risk Contracts:						
Services	5,602,007	89,666	462,019			7,862,145
Pharmacy	505,080	63,130	42,065			1,562,085
Pharmacy Rebates	42,965	3,158	4,153			86,242
Non At-Risk Services:						
Pharmacy		(3)		30,827		
Pharmacy Rebates				379		
Crisis	419,216		88,212			252,454
Tobacco					78,208	
Housing						
Fee for Service:						
- FFS Contract	265,788		65,728	4,085		141,825
- Other				180,807		
Other Services:						
Withholds	152,443	4,270	7,389			156,270
TOTAL EXPENSES	\$7,529,532	\$175,862	\$725,196	\$235,714	\$83,613	\$10,845,202
SURPLUS/(DEFICIT)	\$ (901,290)	\$ 29,425	\$ (9,096)	\$ 20,061	\$ (13,544)	\$ 1,800,832

3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The 12 Months Ended June 30, 2004**

	SMI TXIX DD	SMI NON-TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE	HB 2003	GMH/SA TXIX
REVENUE:						
Services:						
Subvention/Capitation	\$236,777	\$2,828,342	\$6,607	\$16,260	\$0	\$5,035,375
Federal Block		52,011				
ASH/Community Placement		252,551				
Tobacco						
Subtotal Services	236,777	3,132,904	6,607	16,260	0	5,035,375
Administrative:						
Subvention/Capitation	19,198	229,325	10,501	1,368		408,274
Federal Block		4,217				
ASH/Community Placement		20,477				
Other Administrative						
Subtotal Administrative	19,198	254,019	10,501	1,368	0	408,274
Housing						
Pharmacy Rebates	3,149	30,851				41,661
TOTAL REVENUE	\$259,124	\$3,417,774	\$17,108	\$17,628	\$0	\$5,485,310
EXPENSES:						
Administration:						
General Administrative	\$17,986	\$188,362		\$970	\$10,108	\$313,793
Claims	971	7,312		2	210	17,526
Withholds	407	5,889				4,567
Member Services	8,053	33,046	44	617		137,463
At-Risk Contracts:						
Services	40,068	2,062,084				2,733,410
Pharmacy	228,539	617,937				1,076,110
Pharmacy Rebates	3,149	30,852				41,661
Non At-Risk Services:						
Pharmacy				10,364		8,328
Pharmacy Rebates						
Crisis		109,635				585,979
Tobacco						
Housing						
Fee for Service:						
- FFS Contract	7,267	54,197	87	87		271,777
- Other				4,349		
Other Services:						
Withholds	5,016	72,630				56,328
TOTAL EXPENSES	\$311,456	\$3,181,944	\$131	\$16,389	\$10,318	\$5,246,942
SURPLUS/(DEFICIT)	\$ (52,332)	\$ 235,830	\$ 16,977	\$ 1,239	\$ (10,318)	\$ 238,368

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The 12 Months Ended June 30, 2004**

	GMH/SA		NON TITLE XIX		
	TXXI	MENTAL	SUBSTANCE		
	HIFA II	HEALTH	ABUSE	PREVENTION	PASARR
REVENUE:					
Services:					
Subvention/Capitation	\$3,812	\$19,972	\$628,152	\$307,618	
Federal Block			772,969	231,852	
ASH/Community Placement					
Tobacco					
Subtotal Services	3,812	19,972	1,401,121	539,470	0
Administrative:					
Subvention/Capitation	4,602	1,619	50,931	24,942	
Federal Block			70,879	18,799	
ASH/Community Placement					
Other Administrative					
Subtotal Administrative	4,602	1,619	121,810	43,741	0
Housing					
Pharmacy Rebates		69	1,421		
TOTAL REVENUE	\$8,414	\$21,660	\$1,524,352	\$583,211	\$0
EXPENSES:					
Administration:					
General Administrative		\$10,809	\$103,312	\$84,346	
Claims		1,269	2,215	25	
Withholds		42	1,377		
Member Services	499	10,706	35,318	15,185	
At-Risk Contracts:					
Services					
Pharmacy					
Pharmacy Rebates					
Non At-Risk Services:					
Pharmacy		54,915	18,409		
Pharmacy Rebates		69	1,419		
Crisis		16,802	127,697		
Tobacco					
Housing					
Fee for Service:					
- FFS Contract	476	(8,567)	1,324,206	459,777	
- Other					
Other Services:					
Withholds		512	16,986		
TOTAL EXPENSES	\$975	\$86,557	\$1,630,939	\$559,333	\$0
SURPLUS/(DEFICIT)	\$ 7,439	\$ (64,897)	\$ (106,587)	\$ 23,878	\$ -

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Southeastern Counties (GSA 3) By Program For The 12 Months Ended June 30, 2004**

	OTHER NON-TXIX	DOC COOL	TOTAL
REVENUE:			
Services:			
Subvention/Capitation		\$53,108	\$27,554,740
Federal Block			1,429,848
ASH/Community			252,551
Placement			70,069
Tobacco			
Subtotal Services	0	53,108	29,307,208
Administrative:			
Subvention/Capitation		4,849	2,252,329
Federal Block			119,984
ASH/Community			20,477
Placement			1,880
Other Administrative	1,880		1,880
Subtotal Administrative	1,880	4,849	2,394,670
Housing	64,470		64,470
Pharmacy Rebates			214,047
TOTAL REVENUE	\$66,350	\$57,957	\$31,980,395
EXPENSES:			
Administration:			
General Administrative	\$23,219	\$4,147	\$1,947,450
Claims		333	73,062
Withholds			38,257
Member Services		1,084	404,949
At-Risk Contracts:			
Services			18,851,399
Pharmacy			4,094,946
Pharmacy Rebates			212,180
Non At-Risk Services:			
Pharmacy			122,840
Pharmacy Rebates			1,867
Crisis			1,599,995
Tobacco			78,208
Housing	70,637		70,637
Fee for Service:			
- FFS Contract with			
Ceiling	(5,637)	53,916	2,635,012
- Other			185,156
Other Services:			
Withholds			471,844
TOTAL EXPENSES	\$88,219	\$59,480	\$30,787,802
SURPLUS/(DEFICIT)	\$ (21,869)	\$ (1,523)	\$ 1,192,593

2
3

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The 12 Months Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON-TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003
REVENUE:					
Services:					
Subvention/Capitation	\$24,796,873	\$962,578	\$1,404,603	\$1,395,993	
Federal Block			896,098		
ASH/Community Placement					
IGA					
Tobacco					560,815
Subtotal Services	24,796,873	962,578	2,300,701	1,395,993	560,815
Administrative:					
Subvention/Capitation	2,010,557	78,047	113,887	113,784	
Federal Block			72,657		
ASH/Community Placement					
IGA					
Tobacco					42,082
Other Administrative					
Subtotal Administrative	2,010,557	78,047	186,544	113,784	42,082
Housing					
Other Grants					
Miscellaneous					
Pharmacy Rebates	204,015	14,563	9,267	13,298	
Rental					
Interest					
TOTAL REVENUE	\$27,011,445	\$1,055,188	\$2,496,512	\$1,523,075	\$602,897
EXPENSES:					
Administration:					
General Administrative	\$1,764,594	\$52,209	\$132,703	\$75,228	\$28,687
Claims	54,557	2,514	4,924	3,204	412
Withholds			1,385	1,685	
Member Services	228,868	13,139	25,150	19,238	569
At-Risk Contracts:					
Services	25,832,638	350,528	1,398,859		
Pharmacy	2,900,044	440,422	23,024		
Pharmacy Rebates	204,015	14,563	9,268		
Non At-Risk Services:					
Pharmacy	9,842		2,977	219,991	
Pharmacy Rebates				7,780	
Crisis	242,897		355,441	190,561	
Tobacco					582,456
Housing					
ADHS DOC/COL					
Fee for Service:					
- FFS Contract	2,257,395		420,378	71,435	
- Other				824,602	
Other Services:					
Other Grants					
Withholds			17,079	20,777	
TOTAL EXPENSES	\$33,494,850	\$873,375	\$2,391,188	\$1,434,501	\$612,124
SURPLUS/(DEFICIT)	\$ (6,483,405)	\$ 181,813	\$ 105,324	\$ 88,574	\$ (9,227)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The 12 Months Ended June 30, 2004**

	SMI TXIX	SMI TXIX DD	SMI NON-TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE	HB 2003
REVENUE:						
Services:						
Subvention/Capitation	\$40,234,681	\$1,021,190	\$15,994,663	\$72,607	\$107,877	
Federal Block			292,012			
ASH/Community Placement			618,308			
IGA						
Tobacco						
Subtotal Services	40,234,681	1,021,190	16,904,983	72,607	107,877	0
Administrative:						
Subvention/Capitation	3,262,271	82,799	1,290,418	38,945	4,725	
Federal Block			4,631			
ASH/Community Placement			50,133			
IGA						
Tobacco						
Other Administrative						
Subtotal Administrative	3,262,271	82,799	1,345,182	38,945	4,725	0
Housing			516,746			
Other Grants						
Miscellaneous						
Pharmacy Rebates	647,772	10,327	333,552			
Rental						
Interest						
TOTAL REVENUE	\$44,144,724	\$1,114,316	\$19,100,463	\$111,552	\$112,602	\$0
EXPENSES:						
Administration:						
General Administrative	\$2,122,433	\$112,789	\$1,009,330		\$8,131	\$2,555
Claims	93,043	3,356	31,786		19	383
Withholds			22,965		91	
Member Services	309,466	28,879	203,727	221	2,672	681
At-Risk Contracts:						
Services	22,017,940	(253,930)	7,857,581			
Pharmacy	9,969,250	1,455,955	5,261,804			
Pharmacy Rebates	647,772	10,327	333,552			
Non At-Risk Services:						
Pharmacy	(2,657)		238		58,465	
Pharmacy Rebates						
Crisis	203,767		554,807	45,052	5,917	
Tobacco			(21,635)			56,658
Housing			538,381			
ADHS DOC/COL						
Fee for Service:						
- FFS Contract	2,316,694	1,022,147	3,284,462	3,318	6,947	
- Other					30,963	
Other Services:						
Other Grants						6,875
Withholds			283,233		1,127	
TOTAL EXPENSES	\$37,677,708	\$2,379,523	\$19,360,231	\$48,591	\$114,332	\$67,152
SURPLUS/(DEFICIT)	\$ 6,467,016	\$(1,265,207)	\$ (259,768)	\$ 62,961	\$ (1,730)	\$ (67,152)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The 12 Months Ended June 30, 2004**

	GMH/SA TXIX	GMH/SA TXXI HIFA II	MENTAL HEALTH	SUBSTANCE ABUSE
REVENUE:				
Services:				
Subvention/Capitation	\$23,259,674	\$77,266	\$386,053	\$2,934,144
Federal Block				3,851,295
ASH/Community Placement				
IGA			2,835,066	
Tobacco				
Subtotal Services	23,259,674	77,266	3,221,119	6,785,439
Administrative:				
Subvention/Capitation	1,885,919	23,295	31,302	238,505
Federal Block				317,667
ASH/Community Placement				
IGA			229,870	
Tobacco				
Other Administrative				
Subtotal Administrative	1,885,919	23,295	261,172	556,172
Housing				
Other Grants				
Miscellaneous				
Pharmacy Rebates	273,944		6,166	6,974
Rental				
Interest				
TOTAL REVENUE	\$25,419,537	\$100,561	\$3,488,457	\$7,348,585
EXPENSES:				
Administration:				
General Administrative	\$1,368,342		\$273,916	\$419,295
Claims	67,911		3,757	23,673
Withholds			15,310	4,254
Member Services	328,916	1,718	47,737	124,258
At-Risk Contracts:				
Services	14,527,661			
Pharmacy	4,004,599			
Pharmacy Rebates	272,845			
Non At-Risk Services:				
Pharmacy	101,938		316,741	12,521
Pharmacy Rebates			4,151	6,058
Crisis	354,798	45,052	2,667,503	502,921
Tobacco				
Housing				
ADHS DOC/COL				
Fee for Service:				
- FFS Contract	3,273,111	16,130	1,288,065	6,341,701
- Other	11,400		2,400	
Other Services:				
Other Grants				
Withholds			188,822	52,470
TOTAL EXPENSES	\$24,311,521	\$62,900	\$4,808,402	\$7,487,151
SURPLUS/(DEFICIT)	\$ 1,108,016	\$ 37,661	\$ (1,319,945)	\$ (138,566)

2

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The 12 Months Ended June 30, 2004**

	PREVENTION	PASARR	OTHER NON-TXIX	DOC COOL	SUBTOTAL
REVENUE:					
Services:					
Subvention/Capitation	\$761,725	\$44,100	(2,200)	\$428,750	\$113,880,577
Federal Block	1,223,287				6,262,692
ASH/Community Placement					618,308
IGA					2,835,066
Tobacco					560,815
Subtotal Services	1,985,012	44,100	(2,200)	428,750	124,157,458
Administrative:					
Subvention/Capitation	61,762			25,125	9,261,341
Federal Block	99,186				494,141
ASH/Community Placement					50,133
IGA					229,870
Tobacco					42,082
Other Administrative			114,318		114,318
Subtotal Administrative	160,948	0	114,318	25,125	10,191,885
Housing			670,444		1,187,190
Other Grants			1,648,234		1,648,234
Miscellaneous			1,929		1,929
Pharmacy Rebates					1,519,878
Rental					0
Interest					0
TOTAL REVENUE	\$2,145,960	\$44,100	2,432,725	453,875	\$138,706,574
EXPENSES:					
Administration:					
General Administrative	\$330,446	\$2,161	579,008	25,486	\$8,307,313
Claims	90			1,975	291,604
Withholds					45,690
Member Services	64,974			8,130	1,408,343
At-Risk Contracts:					
Services					71,731,277
Pharmacy					24,055,098
Pharmacy Rebates					1,492,342
Non At-Risk Services:					
Pharmacy					720,056
Pharmacy Rebates					17,989
Crisis					5,168,716
Tobacco					617,479
Housing			665,880		1,204,261
ADHS DOC/COL				119,397	119,397
Fee for Service:					
- FFS Contract w/Ceiling	2,032,247		(55,377)	337,034	22,615,687
- Other		40,200	281,798		1,191,363
Other Services:					
Other Grants			1,296,708		1,303,583
Withholds					563,508
TOTAL EXPENSES	\$2,427,757	\$42,361	\$2,768,017	\$492,022	\$140,853,706
SURPLUS/(DEFICIT)	\$ (281,797)	\$ 1,739	\$ (335,292)	\$ (38,147)	\$ (2,147,132)

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
Pima County (GSA 5) By Program For The 12 Months Ended June 30, 2004**

	CPSA/CBHP MGMT & GENERAL	CONSOLIDATED TOTAL
REVENUE:		
Services:		
Subvention/Capitation		\$113,880,577
Federal Block		6,262,692
ASH/Community Placement		618,308
IGA		2,835,066
Tobacco		560,815
Subtotal Services	0	124,157,458
Administrative:		
Subvention/Capitation		9,261,341
Federal Block		494,141
ASH/Community Placement		50,133
IGA		229,870
Tobacco		42,082
Other Administrative		114,318
Subtotal Administrative	0	10,191,885
Housing		1,187,190
Other Grants		1,648,234
Miscellaneous	540	2,469
Pharmacy Rebates		1,519,878
Rental	1,687,938	1,687,938
Interest	107,374	107,374
TOTAL REVENUE	\$1,795,852	\$140,502,426
EXPENSES:		
Administration:		
General Administrative	\$1,625,669	\$9,932,982
Claims		291,604
Withholds		45,690
Member Services		1,408,343
At-Risk Contracts:		
Services		71,731,277
Pharmacy		24,055,098
Pharmacy Rebates		1,492,342
Non At-Risk Services:		
Pharmacy		720,056
Pharmacy Rebates		17,989
Crisis		5,168,716
Tobacco		617,479
Housing		1,204,261
ADHS DOC/COL		119,397
Fee for Service:		
- FFS Contract w/Ceiling		22,615,687
- Other		1,191,363
Other Services:		
Other Grants		1,303,583
Withholds		563,508
TOTAL EXPENSES	\$1,625,669	\$142,479,375
SURPLUS/(DEFICIT)	\$ 170,183	\$ (1,976,949)

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The 12 Months Ended June 30, 2004**

	CHILD TXIX	CHILD TXIX DD	CHILD NON-TXIX	CHILD TXXI KIDSCARE	CHILD HB 2003
REVENUE:					
Services:					
Subvention/Capitation	\$30,888,254	\$1,149,548	\$1,693,982	\$1,629,172	
Federal Block			1,269,114		
ASH/Community Placement					
IGA					
Tobacco					630,884
Subtotal Services	30,888,254	1,149,548	2,963,096	1,629,172	630,884
Administrative:					
Subvention/Capitation	2,504,453	93,207	137,350	136,001	
Federal Block			98,746		
ASH/Community Placement					
IGA					
Tobacco					42,082
Other Administrative					
Subtotal Administrative	2,504,453	93,207	236,096	136,001	42,082
Housing					
Other Grants					
Miscellaneous					
Pharmacy Rebates	246,980	17,720	13,420	13,677	
Rental					
Interest					
TOTAL REVENUE	\$33,392,707	\$1,242,755	\$3,199,192	\$1,765,173	\$672,966
EXPENSES:					
Administration:					
General Administrative	\$2,210,156	\$63,821	\$176,695	\$90,169	\$33,633
Claims	71,488	3,229	6,437	4,120	721
Withholds	12,360	345	1,984	1,685	
Member Services	296,048	16,108	34,676	22,997	719
At-Risk Contracts:					
Services	31,434,645	440,194	1,860,878		
Pharmacy	3,405,124	503,552	65,089		
Pharmacy Rebates	246,980	17,721	13,421		
Non At-Risk Services:					
Pharmacy	9,842	(3)	2,977	250,818	
Pharmacy Rebates				8,159	
Crisis	662,113		443,653	190,561	
Tobacco					660,664
Housing					
ADHS DOC/COL					
Fee for Service:					
- FFS Contract	2,523,183		486,106	75,520	
- Other				1,005,409	
Other Services:					
Other Grants					
Withholds	152,443	4,270	24,468	20,777	
TOTAL EXPENSES	\$41,024,382	\$1,049,237	\$3,116,384	\$1,670,215	\$695,737
SURPLUS/(DEFICIT)	\$ (7,631,675)	\$ 193,518	\$ 82,808	\$ 94,958	\$ (22,771)

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The 12 Months Ended June 30, 2004**

	SMI TXIX	SMI TXIX DD	SMI NON-TXIX	SMI TXXI HIFA II	SMI TXXI KIDSCARE
REVENUE:					
Services:					
Subvention/Capitation	\$51,852,489	\$1,257,967	\$18,823,005	\$79,214	\$124,137
Federal Block			344,023		
ASH/Community Placement			870,859		
IGA					
Tobacco					
Subtotal Services	51,852,489	1,257,967	20,037,887	79,214	124,137
Administrative:					
Subvention/Capitation	4,204,255	101,997	1,519,743	49,446	6,093
Federal Block			8,848		
ASH/Community Placement			70,610		
IGA					
Tobacco					
Other Administrative					
Subtotal Administrative	4,204,255	101,997	1,599,201	49,446	6,093
Housing			516,746		
Other Grants					
Miscellaneous					
Pharmacy Rebates	734,014	13,476	364,403		
Rental					
Interest					
TOTAL REVENUE	\$56,056,744	\$1,359,964	\$22,153,834	\$128,660	\$130,230
EXPENSES:					
Administration:					
General Administrative	\$2,791,778	\$130,775	\$1,197,692		\$9,101
Claims	115,858	4,327	39,098		21
Withholds	12,671	407	28,854		91
Member Services	388,816	36,932	236,773	265	3,289
At-Risk Contracts:					
Services	29,880,085	(213,862)	9,919,665		
Pharmacy	11,531,335	1,684,494	5,879,741		
Pharmacy Rebates	734,014	13,476	364,404		
Non At-Risk Services:					
Pharmacy	(2,657)		238		68,829
Pharmacy Rebates					
Crisis	456,221		664,442	45,052	5,917
Tobacco			(21,635)		
Housing			538,381		
ADHS DOC/COL					
Fee for Service:					
- FFS Contract with Ceiling	2,458,519	1,029,414	3,338,659	3,405	7,034
- Other					35,312
Other Services:					
Other Grants					
Withholds	156,270	5,016	355,863		1,127
TOTAL EXPENSES	\$48,522,910	\$2,690,979	\$22,542,175	\$48,722	\$130,721
SURPLUS/(DEFICIT)	\$ 7,533,834	\$ (1,331,015)	\$ (388,341)	\$ 79,938	\$ (491)

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The 12 Months Ended June 30, 2004**

	GMH/SA HB 2003	GMH/SA TXIX	GMH/SA TXXI HIFA II	MENTAL HEALTH	SUBSTANCE ABUSE
REVENUE:					
Services:					
Subvention/Capitation		\$28,295,049	\$81,078	\$406,025	\$3,562,296
Federal Block					4,624,264
ASH/Community Placement					
IGA				2,835,066	
Tobacco				0	
Subtotal Services	0	28,295,049	81,078	3,241,091	8,186,560
Administrative:					
Subvention/Capitation		2,294,193	27,897	32,921	289,436
Federal Block					388,546
ASH/Community Placement					
IGA				229,870	
Tobacco					
Other Administrative					
Subtotal Administrative	0	2,294,193	27,897	262,791	677,982
Housing					
Other Grants					
Miscellaneous					
Pharmacy Rebates		315,605		6,235	8,395
Rental					
Interest					
TOTAL REVENUE	\$0	\$30,589,242	\$108,975	\$3,503,882	\$8,864,542
EXPENSES:					
Administration:					
General Administrative	\$12,663	\$1,682,135		\$284,725	\$522,607
Claims	593	85,437		5,027	25,888
Withholds		4,567		15,351	5,631
Member Services	681	466,379	2,217	58,443	159,576
At-Risk Contracts:					
Services		17,261,071			
Pharmacy		5,080,709			
Pharmacy Rebates		314,506			
Non At-Risk Services:					
Pharmacy		110,266		371,656	30,930
Pharmacy Rebates				4,220	7,477
Crisis		940,777	45,052	2,684,305	630,618
Tobacco	56,658				
Housing					
ADHS DOC/COL					
Fee for Service:					
- FFS Contract with Ceiling		3,544,888	16,606	1,279,498	7,665,907
- Other		11,400		2,400	
Other Services:					
Other Grants	6,875				
Withholds		56,328		189,334	69,456
TOTAL EXPENSES	\$77,470	\$29,558,463	\$63,875	\$4,894,959	\$9,118,090
SURPLUS/(DEFICIT)	\$ (77,470)	\$ 1,030,779	\$ 45,100	\$ (1,391,077)	\$ (253,548)

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The 12 Months Ended June 30, 2004**

	PREVENTION	PASARR	OTHER NON-TXIX	DOC COOL
REVENUE:				
Services:				
Subvention/Capitation	\$1,069,343	\$44,100	\$ (2,200)	\$481,858
Federal Block	1,455,139			
ASH/Community Placement				
IGA				
Tobacco				
Subtotal Services	2,524,482	44,100	(2200)	481,858
Administrative:				
Subvention/Capitation	86,704			29,974
Federal Block	117,985			
ASH/Community Placement				
IGA				
Tobacco				
Other Administrative			116,198	
Subtotal Administrative	204,689	0	116,198	29,974
Housing			734,914	
Other Grants			1,648,234	
Miscellaneous			1,929	
Pharmacy Rebates				
Rental				
Interest				
TOTAL REVENUE	\$2,729,171	\$44,100	\$2,499,075	\$511,832
EXPENSES:				
Administration:				
General Administrative	\$414,792	\$2,161	\$602,227	\$29,633
Claims	115			2,308
Withholds				
Member Services	80,159			9,214
At-Risk Contracts:				
Services				
Pharmacy				
Pharmacy Rebates				
Non At-Risk Services:				
Pharmacy				
Pharmacy Rebates				
Crisis				
Tobacco				
Housing			736,517	
ADHS DOC/COL				119,397
Fee for Service:				
- FFS Contract with Ceiling	2,492,024		(61,014)	390,950
- Other		40,200	281,798	
Other Services:				
Other Grants			1,296,708	
Withholds				
TOTAL EXPENSES	\$2,987,090	\$42,361	\$2,856,236	\$551,502
SURPLUS/(DEFICIT)	\$ (257,919)	\$ 1,739	\$ (357,161)	\$ (39,670)

GSA 3/GSA 5

1

**Community Partnership Of Southern Arizona
Cons Stmt Of Operations & Change In Net Assets
GSA 3 and GSA 5 by Program For The 12 Months Ended June 30, 2004**

	SUBTOTAL	CPSA/CBHP MGMT & GENERAL	CONSOL TOTAL
REVENUE:			
Services:			
Subvention/Capitation	\$141,435,317		\$141,435,317
Federal Block	7,692,540		7,692,540
ASH/Community Placement	870,859		870,859
IGA	2,835,066		2,835,066
Tobacco	630,884		630,884
Subtotal Services	153,464,666	0	153,464,666
Administrative:			
Subvention/Capitation	11,513,670		11,513,670
Federal Block	614,125		614,125
ASH/Community Placement	70,610		70,610
IGA	229,870		229,870
Tobacco	42,082		42,082
Other Administrative	116,198		116,198
Subtotal Administrative	12,586,555	0	12,586,555
Housing	1,251,660		1,251,660
Other Grants	1,648,234		1,648,234
Miscellaneous	1,929	540	2,469
Pharmacy Rebates	1,733,925		1,733,925
Rental	0	1,687,938	1,687,938
Interest	0	107,374	107,374
TOTAL REVENUE	\$170,686,969	\$1,795,852	\$172,482,821
EXPENSES:			
Administration:			
General Administrative	\$10,254,763	\$1,625,669	\$11,880,432
Claims	364,667		364,667
Withholds	83,946		83,946
Member Services	1,813,292		1,813,292
At-Risk Contracts:			
Services	90,582,676		90,582,676
Pharmacy	28,150,044		28,150,044
Pharmacy Rebates	1,704,522		1,704,522
Non At-Risk Services:			
Pharmacy	842,896		842,896
Pharmacy Rebates	19,856		19,856
Crisis	6,768,711		6,768,711
Tobacco	695,687		695,687
Housing	1,274,898		1,274,898
ADHS DOC/COL	119,397		119,397
Fee for Service:			
- FFS Contract with Ceiling	25,250,699		25,250,699
- Other	1,376,519		1,376,519
Other Services:			
Other Grants	1,303,583		1,303,583
Withholds	1,035,352		1,035,352
TOTAL EXPENSES	\$171,641,508	\$1,625,669	\$173,267,177
SURPLUS/(DEFICIT)	\$ (954,539)	\$ 170,183	\$ (784,356)

Community Partnership Of Southern Arizona
Financial Performance Ratios
For The 12 Months Ended June 30, 2004

	Wells Fargo Standard	ADHS Standard	CPSA Standard	CPSA Approved Budget	CPSA YTD Actual
LIQUIDITY RATIOS					
Current Ratio - Provides an indication of the organization's ability to pay its short term liabilities		≥ 1.0	≥ 2.0	2.0	3.0
Defensive Interval (Days) - Measures the organization's survivability in the absence of external cash flows		≥ 30	≥ 90	90	33
UNENCUMBERED LIQUIDITY TO BOND BALANCE RATIO					
Cash and cash equivalents plus current investments divided by the total of current and long-term portions of bonds payable.	≥ 1.0		≥ 1.0		3.2
DEBT COVERAGE RATIO	≥ 1.25		≥ 1.0	1.25	4.1
Net surplus/deficit plus non cash expenditures divided by the current portion of long term debt.					
PERFORMANCE RATIOS					
Non-ADHS, HB 2003, and other management/general revenues and expenses, and interest income are excluded from ratio calculations.					
Administrative Expense / Revenue Ratio					
Proportion of administrative expenses to total revenue for each category.					
GSA 3 Title XIX:					
Title XIX Child		≤ 7.5%		6.5%	7.2%
Title XIX Adult		≤ 7.5%		6.4%	5.8%
GSA 3 Title XXI:					
Title XXI Child		≤ 7.5%		7.0%	6.2%
Title XXI Adult		≤ 7.5%		6.6%	2.3%
GSA 3 Non Title XIX/XXI:					
Non Title XIX/XXI Child		≤ 7.5%		7.3%	6.5%
Non Title XIX/XXI Adult		≤ 7.5%		7.7%	7.3%
GSA 5 Title XIX:					
Title XIX Child		≤ 7.5%		7.1%	6.7%
Title XIX Adult		≤ 7.5%		5.4%	5.4%
GSA 5 Title XXI:					
Title XXI Child		≤ 7.5%		5.7%	5.3%
Title XXI Adult		≤ 7.5%		5.4%	2.5%
GSA 5 Non Title XIX/XXI:					
Non Title XIX/XXI Child		≤ 7.5%		5.1%	5.6%

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Financial Performance Ratios
For The 12 Months Ended June 30, 2004**

	Wells Fargo Standard	ADHS Standard	CPSA Standard	CPSA Approved Budget	CPSA YTD Actual
Non Title XIX/XXI Adult		≤ 7.5%		6.7%	6.9%
Service Expense / Revenue Ratio					
Proportion of service expenses to total revenue for each category.					
GSA3 Title XIX:					
Title XIX Child		≤ 92.5%		104.2%	103.4%
Title XIX Adult		≤ 92.5%		82.0%	82.1%
GSA 3 Title XXI:					
Title XXI Child		≤ 92.5%		87.9%	85.9%
Title XXI Adult		≤ 92.5%		87.9%	38.3%
GSA 3 Non Title XIX/XXI:					
Non Title XIX/XXI Child		≤ 92.5%		91.2%	93.8%
Non Title XIX/XXI Adult		≤ 92.5%		88.5%	89.5%
GSA 5 Title XIX:					
Title XIX Child		≤ 92.5%		110.8%	115.9%
Title XIX Adult		≤ 92.5%		85.2%	85.6%
GSA 5 Title XXI:					
Title XXI Child		≤ 92.5%		87.9%	87.8%
Title XXI Adult		≤ 92.5%		87.9%	32.3%
GSA 5 Non Title XIX/XXI:					
Non Title XIX/XXI Child		≤ 92.5%		86.2%	89.5%
Non Title XIX/XXI Adult		≤ 92.5%		95.9%	98.2%

Total Expense / Total Revenue Ratio

Provides an indication of the organization's ability to manage total expenses.

GSA 3	≤100%	≤100%	95%	96%
GSA 5	≤100%	≤100%	99%	101%

**SERVICE REVENUE PROFIT RETENTION
RATIOS**

This ratio measures the ADHS/DBHS acceptable RBHA service revenue profit/loss percentage. This ratio is a product of the service revenue less the service expense divided by the service revenue.

GSA 3 Title XIX:

Title XIX Child	5%+ -	5%+ -	-12.64%	-11.73%
Title XIX Adult	5%+ -	5%+ -	11.38%	11.22%
Title XIX Combined	5%+ -	5%+ -	4.97%	5.00%

GSA 3 Title XXI:

Title XXI Child	5%+ -	5%+ -	5.00%	5.00%
Title XXI Adult	5%+ -	5%+ -	5.00%	5.00%

GSA 3 Non Title XIX/XXI:

Non Title XIX/XXI Child	≤4%	≤4%	1.42%	-0.78%
Non Title XIX/XXI Adult	≤4%	≤4%	4.32%	3.11%
Non Title XIX/XXI Combined	≤4%	≤4%	4.00%	2.67%

GSA 3/GSA 5

**Community Partnership Of Southern Arizona
Financial Performance Ratios
For The 12 Months Ended June 30, 2004**

	Wells Fargo Standard	ADHS Standard	CPSA Standard	CPSA Approved Budget	CPSA YTD Actual
GSA 5 Title XIX:					
Title XIX Child		5%+ -	5%+ -	-19.74%	-25.30%
Title XIX Adult		5%+ -	5%+ -	7.92%	7.51%
Title XIX Combined		5%+ -	5%+ -	0.03%	-1.85%
GSA 5 Title XXI:					
Title XXI Child		5%+ -	5%+ -	5.00%	5.00%
Title XXI Adult		5%+ -	5%+ -	5.00%	5.00%
Title XXI Combined		5%+ -	5%+ -	5.00%	5.00%
GSA 5 Non Title XIX/XXI:					
Non Title XIX/XXI Child		≤4%	≤4%	4.00%	3.25%
Non Title XIX/XXI Adult		≤4%	≤4%	-3.62%	-5.89%

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2
3

GSA 3/GSA 5

1 **6-c. Most Recently Audited Financial Statements**

2 The Community Partnership of Southern Arizona's most recently audited financial statements for the fiscal year ended
3 June 30, 2003, begin on the following page.

4

**COMMUNITY PARTNERSHIP OF
SOUTHERN ARIZONA, INC.**

YEAR ENDED JUNE 30, 2003

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

YEAR ENDED JUNE 30, 2003

CONTENTS

	Page
Independent auditors' report	1
Consolidated financial statements:	
Consolidated balance sheet	2
Consolidated statement of activities	3
Consolidated statement of cash flows	4
Notes to consolidated financial statements	5-13
Accompanying information to consolidated financial statements:	
Consolidated statement of activities by line of business – GSA 3 & GSA 5	14-15
Consolidated statement of activities by line of business – GSA 3	16-17
Consolidated statement of activities by line of business – GSA 5	18-19



BEACH, FLEISCHMAN & CO., P.C.
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Loretta Peto, CPA, ABV

Independent Auditors' Report

Board of Directors
Community Partnership of Southern Arizona, Inc.
Tucson, Arizona

We have audited the accompanying consolidated balance sheet of Community Partnership of Southern Arizona, Inc. (CPSA) and subsidiary as of June 30, 2003, and the related consolidated statements of activities and cash flows for the year then ended. These consolidated financial statements are the responsibility of CPSA's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Partnership of Southern Arizona, Inc. and subsidiary as of June 30, 2003, and the changes in their net assets and their cash flows for the year then ended, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report, dated August 13, 2003, on our consideration of CPSA's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The consolidated statements of activities by line of business on pages 14 through 19 differs from the information presented in the statement of activities, which is presented in conformity with U.S. generally accepted accounting principles.

Beach, Fleischman & Co., P.C.

August 13, 2003

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COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

CONSOLIDATED BALANCE SHEET

JUNE 30, 2003

ASSETS

Current assets:	
Cash and cash equivalents	\$ 25,456,783
Investments	3,652,768
Due from the Arizona Department of Health Services	2,418,348
Advances and other receivables	539,533
Prepaid expenses and other	82,085
	<u>32,149,517</u>
Total current assets	
Property and equipment, net	<u>9,943,404</u>
Other assets:	
Bond issuance costs, net	75,502
Performance bond investments	2,892,008
	<u>2,967,510</u>
	<u>\$ 45,060,431</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Current portion of long-term debt	\$ 244,164
Accounts payable	2,234,190
Claims and behavioral healthcare services payable	8,671,839
Recoupment liabilities due to the Arizona Department of Health Services	1,441,706
Accrued liabilities	690,685
Deferred revenue	234,992
	<u>13,517,576</u>
Total current liabilities	
Other liabilities:	
Long-term debt, net of current portion	4,770,835
Liability under interest rate swap agreement	204,340
	<u>4,975,175</u>
Commitments and contingencies	
Unrestricted net assets	<u>26,567,680</u>
	<u>\$ 45,060,431</u>

See notes to consolidated financial statements.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2003

Revenues:	
Net capitation premiums	\$ 109,223,337
Client service	49,927,870
Interest and other income	<u>468,493</u>
	<u>159,619,700</u>
Expenses:	
Behavioral healthcare services	140,371,394
Drugs and medical supplies	389,986
Grants and other	2,398,435
Administrative and operating:	
Salaries and benefits	6,097,512
Professional and outside services	3,300,143
Occupancy	148,223
Depreciation and amortization	404,338
Supplies and other	<u>1,957,879</u>
	<u>155,067,910</u>
Increase in net assets	4,551,790
Unrestricted net assets, beginning	<u>22,015,890</u>
Unrestricted net assets, ending	<u><u>\$ 26,567,680</u></u>

See notes to consolidated financial statements.

3

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2003

Cash flows from operating activities:	
Increase in unrestricted net assets	\$ 4,551,790
Adjustments to reconcile decrease in net assets	
to net cash provided by operating activities:	
Depreciation and amortization	485,641
Amortization of bond issuance costs	4,589
Noncash loss on interest rate swap agreement	204,340
Changes in operating assets and liabilities:	
Due from the Arizona Department of Health Services	(1,439,799)
Advances and other receivables	(37,147)
Prepaid expenses and other	212,181
Accounts payable and accrued liabilities	196,066
Claims and behavioral healthcare services payable	1,328,837
Recoupment liabilities due to the Arizona	
Department of Health Services	432,769
Deferred revenue	(1,987,142)
Total adjustments	(599,665)
Net cash provided by operating activities	3,952,125
Cash flows from investing activities:	
Purchases of property and equipment	(5,724,988)
Purchases of investments	(25,668,199)
Sales and maturities of investments	31,098,970
Purchase of performance bond investment	(2,892,008)
Sale of performance bond investment	1,965,007
Net cash used in investing activities	(1,221,218)
Cash flows from financing activities:	
Increase in bond issuance costs	(80,091)
Principal payments on long-term debt	(1,417,422)
Proceeds from long-term debt	2,855,301
Net cash provided by financing activities	1,357,788
Net increase in cash and cash equivalents	4,088,695
Cash and cash equivalents, beginning	21,368,088
Cash and cash equivalents, ending	\$ 25,456,783

See notes to consolidated financial statements.

4

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2003

1. Description of business and summary of significant accounting policies:

Description of business:

Community Partnership of Southern Arizona, Inc. (CPSA or the Organization) located in Tucson, Arizona, is an Arizona not-for-profit corporation. Incorporated in February 1995, CPSA was initially formed by three corporations that collectively contributed \$1.5 million in order to provide CPSA with initial capitalization. One of the three contributors subsequently transferred its interest in CPSA to two healthcare systems. Accordingly, there are four corporate members (Members) who each have representation on the Board of Directors of CPSA.

Community Behavioral Health Properties of Southern Arizona, LLC (CBHP), a wholly owned subsidiary of CPSA, was organized in July 2002 for the purpose of acquiring and holding real estate and related debt.

Through a contract with the Arizona Department of Health Services (ADHS), which expires June 2005, CPSA has been designated as the Regional Behavioral Health Authority (RBHA) for the geographic service area of Pima County and the four southeastern Arizona counties of Cochise, Graham, Greenlee and Santa Cruz. CPSA is responsible for managing and maintaining an organized, comprehensive behavioral healthcare delivery system for the benefit of eligible members within its geographic service area. Substantially all of CPSA's revenues and cash flows are from its contract with ADHS.

CPSA functions as a behavioral health management organization and, except for member services functions and limited utilization management functions, does not provide direct healthcare services to eligible members. Direct behavioral healthcare services are provided to eligible members by a network of subcontracted service providers.

Principles of consolidation:

The consolidated financial statements include the accounts of CPSA and its wholly owned subsidiary, CBHP. All significant intercompany balances and transactions have been eliminated on consolidation.

Basis of presentation:

The accompanying financial statements have been prepared in accordance with the standards of accounting and financial reporting under the AICPA Audit and Accounting Guide, *Health Care Organizations* and the Accounting and Auditing Procedures Manual for ADHS Funded Programs.

Estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

1. Description of business and summary of significant accounting policies (continued):

Revenue recognition:

Capitation Premium Revenue:

CPSA's contract with ADHS requires CPSA to provide behavioral healthcare services to all eligible Medicaid (Title XIX) and KidsCare (Title XXI) enrollees within its geographic service area. Under this agreement, CPSA receives monthly payments from ADHS based on a capitated rate and the number of Medicaid and KidsCare enrollees eligible for covered services during that month, regardless of services actually performed by CPSA and its subcontracted network of providers. Payments received under capitation are subject to risk and CPSA assumes the risk for claims in excess of these payments. Capitation premiums are recognized in the month payment is received in accordance with the ADHS policy.

KidsCare Premium Revenue:

These ADHS contract revenues are included in capitation premium revenue and are accounted for as described above. Revenue for Title XXI exceeded the contractual profit maximum for the year ended June 30, 2003 by \$1,441,706. These amounts are reflected as recoupment liabilities due ADHS in the accompanying consolidated balance sheet.

Client Service Revenue:

CPSA's contract with ADHS provides for payment to CPSA at a monthly rate equal to one-twelfth of specified annual contract maximums under ADHS' Subvention programs. In accordance with ADHS policy, CPSA is to recognize these funds as revenue when received, except for unexpended Federal Block Grant funds that must be deferred at June 30. ADHS policies also require CPSA to return any unexpended Federal Block Grant funds if they remain unexpended for one year beyond when ADHS has granted them. CPSA did not have any unexpended funds of this type at June 30, 2003.

The Subvention programs provide behavioral healthcare services to lower income, uninsured or underinsured individuals not eligible for behavioral healthcare coverage under Medicaid or Medicare. The Subvention programs are funded through a combination of federal mental health block grant funds, State of Arizona Tobacco Tax funds, Pima County funds and State of Arizona appropriated funds administered by ADHS.

CPSA has programs for which deferred revenue is recorded at June 30, 2003. The primary program is funded through House Bill 2003. CPSA deferred \$234,992 at June 30, 2003.

Healthcare service cost recognition:

CPSA contracts with various comprehensive service network providers, including the members, for the provision of a full range of behavioral healthcare services to eligible Title XIX and Title XXI adults with serious mental illnesses and children for Title XIX, Title XXI and Non-Title XIX programs. These providers are compensated on a case rate basis for eligible clients in these categories. Under this arrangement, providers are at risk for providing healthcare services to eligible enrollees as specified in the agreements, including costs that exceed their case rate. These services accounted for 76% of CPSA's behavioral healthcare service expenses in 2003.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2003

1. Description of business and summary of significant accounting policies (continued):

Healthcare service cost recognition (continued):

The cost of all other behavioral healthcare services is on a fee-for-service, cost reimbursement or block purchase basis subject to contract ceilings for certain programs. These costs are accrued in the period in which the service is provided to eligible recipients based in part on estimates, including an accrual for behavioral healthcare services incurred but not yet reported to CPSA.

Cash and cash equivalents:

CPSA considers all highly liquid debt instruments with an original purchased maturity of three months or less to be cash equivalents. CPSA routinely invests its surplus operating funds in overnight repurchase arrangements with a financial institution and in highly liquid U.S. government securities. Cash equivalents are reported at their estimated fair value.

CPSA places its cash and cash equivalents with high quality credit institutions. At times, such investments may be in excess of the FDIC insurance limit; however, management does not believe it is exposed to any significant credit risk on cash and cash equivalents.

Receivables:

Receivables primarily consist of amounts billed and currently due from governmental agencies. The Organization grants unsecured credit without interest to these customers. The Organization has not experienced any significant past due accounts. Based on historical collections, accounts receivable are considered fully collectible by management, therefore, no allowance for doubtful accounts has been provided.

Investments:

CPSA carries investments in marketable securities with readily determinable fair values and all debt securities at fair value in the balance sheet. Unrealized gains and losses are included in the change in net assets.

Property, equipment, depreciation and amortization:

Property and equipment are recorded at cost. Depreciation and amortization is calculated using the straight-line method over the estimated useful lives of the assets.

Allocation of common expenses:

Certain direct, indirect and administrative expenses are incurred which benefit more than one program. Such common expenses are allocated based upon an ADHS approved cost allocation plan as submitted by CPSA which is primarily based upon enrollment, claims and costs by lines of business.

Income taxes:

CPSA is a Section 501(c)(3) organization exempt from taxation under Internal Revenue Code Section 501(a). Accordingly, no provision is required in the financial statements for federal and state income taxes.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

2. Investments:

Federal Home Loan Bank Discount Note	\$ <u>3,652,768</u>
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3. Advances and other receivables:

Grants receivable	\$ 46,357
Provider receivables	194,584
Housing receivables	271,053
Rent receivables	24,020
Employee receivables	<u>3,519</u>
	<u>\$ 539,533</u>

4. Property and equipment:

Land	\$ 824,738
Building	6,807,155
Construction in progress	181,845
Furniture and equipment	4,517,618
Leasehold improvements	71,507
Vehicle	<u>29,894</u>
	12,432,757
Less accumulated depreciation and amortization	<u>2,489,353</u>
	<u>\$ 9,943,404</u>

5. Performance bond:

CPSA's contract with ADHS requires them to purchase a surety bond to fund any potential losses incurred equal to amounts based on gross capitation payments, as specified in the contract. For 2003, the surety bond was \$11 million to comply with ADHS contract requirements. This surety bond has been renewed and extended through June 30, 2004. CPSA has investments deposited at Bank of New York in the amount of \$2,892,008 as collateral for this bond.

6. Claims and behavioral healthcare services payable:

Claims incurred but not reported	\$ 171,649
Reported but unpaid claims	114,434
Client service fees payable to providers	<u>8,385,756</u>
	<u>\$ 8,671,839</u>

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

7. Other liabilities:

ADHS Encounter Policy Penalty:

ADHS issued a policy that requires CPSA to report minimum percentages of encounters to non-administrative ADHS payments, reaching 85% at year-end. ADHS evaluates on a quarterly, year-to-date basis by Title XIX, Title XXI and non-Title XIX programs, the percentage of encounter data to ADHS payments. In the event CPSA does not reach the required threshold, ADHS will withhold a reimbursable penalty from future payments in the amount of the lesser of 2% of non-administrative payments made in the period being evaluated or the actual deficiency. ADHS will reimburse amounts previously withheld upon CPSA attaining the required encounter percentage within nine months after year-end.

During 2003, ADHS withheld approximately \$1,245,000 from CPSA due to encounter reporting deficiencies related to 2002. CPSA management has estimated that encounters will reach the ADHS policy minimum requirements for 2003. Accordingly, CPSA has not accrued any penalty at June 30, 2003.

In 2003, CPSA expensed and paid approximately \$14 million to comprehensive service network providers for excess capacity and over-enrollment of which approximately \$4 million is included in other liabilities at June 30, 2003.

8. Long-term debt:

The Arizona Health Facilities Authority sold 2002 Series bonds on behalf of CBHP for \$5,075,000 in August 2002. Monthly interest payments are made based on weekly variable rates determined by Bond Market Association (BMA) Municipal bond index. The bond is secured by a letter of credit amounting to \$5,097,569 along with a pledge agreement and deed of trust on real property. As of June 30, 2003, \$5,014,999 was outstanding on the bond payable.

CBHP is required to make monthly payments into a sinking fund account in order to make annual principal payments. The next scheduled principal payments will be paid out of the sinking fund account. The sinking fund account held a balance of \$20,000 at June 30, 2003. This amount has been offset to the related debt as of June 30, 2003. The total amounts required to be deposited into the sinking fund account are as follows:

Year ending <u>June 30,</u>	
2002	\$ 244,164
2003	259,175
2004	264,155
2005	279,163
2006	293,337
Thereafter	<u>3,675,005</u>
	<u>\$ 5,014,999</u>

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2003

9. Interest rate swap agreement:

The Series 2002 bonds payable bear interest at BMA, which was .98% at June 30, 2003. However, CBHP entered into a separate interest rate swap agreement with Wells Fargo that effectively converts the interest rate on the note to 3.10%. Under the swap agreement, the CBHP pays interest at the fixed rate and receives interest at BMA. The notional amount under the swap decreases as principal payments are made on the bonds so that the notional amount equals the principal outstanding under the bond. The swap is designed to hedge the risk of changes in interest payments on the note caused by changes in BMA.

The swap was issued at market terms so that they had no fair value at inception. As required by SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities*, the carrying amount of the swap has been adjusted to fair value at June 30, 2003, which because of changes forecasted in levels of BMA, resulted in reporting a liability for the fair value of the future net payments forecasted under the swap. The change in fair value is recorded as a decrease in the change in net assets for 2003 and the liability is classified as noncurrent since management does not intend to settle the swap during fiscal year 2004.

10. Related party transactions and concentrations:

CPSA entered into an agreement with Arizona Physicians IPA (APIPA) to provide enrollment and customer services as well as claims processing and various customer support services. This agreement was cancelled effective June 30, 2003. CPSA paid APIPA monthly fees based upon 2% to 3.25% of revenue, which totaled approximately \$4 million in 2003. Amounts payable to APIPA aggregated approximately \$371,000 at June 30, 2003 and are included in accounts payable. Enrollment and customer services as well as claims processing and various customer support services will be provided in-house by CPSA trained staff effective July 1, 2003. CPSA has developed an internal program to handle and process claims.

CPSA has contracted with SouthEastern Behavioral Health Services, Inc. (SEABHS), a Member, to be the sole provider of behavioral healthcare services in a specified geographic service area. This agreement expires annually in June and has been renewed through June 2004. Total expense for behavioral healthcare services provided by SEABHS aggregated approximately \$24.9 million in 2003. Amounts payable to SEABHS at June 30, 2003, aggregated approximately \$2.7 million and are included in claims and behavioral healthcare services payable. SEABHS accounted for 18% of behavioral healthcare services expenses in 2003.

CPSA has contracted with 27 affiliates of Behavioral Health Coalition of Southern Arizona (BHC), a Member, to provide behavioral healthcare services in Pima County. Agreements with these providers typically expire annually in June and have been renewed at CPSA's option through June 2004. Amounts payable to these providers aggregated approximately \$5.6 million as of June 30, 2003 and are included in claims and behavioral healthcare services payable. BHC accounted for 18% of behavioral healthcare services expenses in 2003.

CPSA has contracted with five comprehensive service network providers in Pima County to provide behavioral healthcare services. Three of these providers accounted for 41% of behavioral healthcare services expenses in 2003. Three of these providers are related parties through affiliation with BHC.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

11. Rental Income:

Operating leases:

CBHP leases out various equipment, furniture and office space under operating lease agreements. The office space leases call for base rent and additional rent, an amount equal to the tenant's proportionate share of increases in the complex operating expenses for the lease year. The lease agreements expire June 30, 2005. The tenants have two options to renew the lease for two years through June 30, 2009.

Future minimum rental income is as follows:

Year ending June 30, _____	
2004	\$ 382,104
2005	<u>382,104</u>
	<u>\$ 764,208</u>

Currently, CBHP is negotiating with two potential new tenants for which the terms and conditions have not been finalized.

12. Commitments and contingencies:

Employee retirement benefits:

CPSA has a 401(k) defined contribution employee savings plan for its employees. All employees who are at least 21 years of age and have completed one year of service are eligible to participate in the 401(k) Plan. Eligible employees may make contributions to the 401(k) Plan not to exceed specified annual ceiling amounts. CPSA may make discretionary contributions to be allocated ratably among participating employees. Participants vest 100% immediately in employee contributions and ratably over a period of three years in discretionary CPSA contributions. CPSA's contribution to the Plan was approximately \$200,000 for 2003.

Operating leases:

CPSA and CBHP lease various equipment, furniture and office space under operating lease agreements. Certain of these costs are for furniture for tenants in Plaza Arboleda, which are passed through to tenants and are consequently reimbursed. CPSA has a lease agreement related to computer equipment that expires in January 2005, unless CPSA elects an early termination. The lease agreement contains an early termination clause available to CPSA after January 2000, which requires CPSA to pay an early termination fee ranging from approximately \$160,000 to \$330,000, depending upon the early termination date.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

12. Commitments and contingencies (continued):

Operating leases (continued):

Future minimum lease payments are as follows:

Year ending June 30,	
2004	\$ 1,347,780
2005	1,356,347
2006	1,252,913
2007	<u>934,781</u>
	<u>\$ 4,891,821</u>

Total rent expense was \$475,500 in 2003.

Litigation:

CPSA is party to certain pending or threatened lawsuits arising out of or incident to the ordinary course of business for which it carries general liability and other insurance coverages. In the opinion of management and based upon consultation with legal counsel, resolution of the pending or threatened lawsuits will not have a material adverse effect on CPSA's financial statements.

Contract compliance:

Capital risk requirements:

Pursuant to its contract with ADHS, CPSA must annually maintain a minimum capitalization requirement of net assets greater than or equal to 90% of the monthly capitation and Non-Title XIX/XXI payments received under the contract, excluding the performance bond investments.

Viability ratios:

CPSA's contract with ADHS contains various quarterly financial performance requirements, the most restrictive of which requires CPSA to maintain minimum liquidity and equity ratios and limits the amount of administrative expenses that may be funded with ADHS contract funds.

Other:

Should CPSA be in default of any material obligation under its contract with ADHS, ADHS may, at its discretion, in addition to other remedies, either adjust the amount of future payment or withhold future payment until satisfactory resolution of the default or exception. In addition, although it has expressed no intention to do so, ADHS has the right to terminate the contract in whole or in part without cause by giving CPSA 90 days written notice. Further, if monies are not appropriated by the state or are not otherwise available, the contract with ADHS may be canceled upon written notice until such monies are so appropriated or available.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

12. Commitments and contingencies (continued):

Compliance with laws and regulations:

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. These laws and regulations include, but are not limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse regulations. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs, together with the imposition of significant fines and penalties as well as significant repayments for patient services previously billed. Management believes that CPSA is in compliance with fraud and abuse regulations, as well as other applicable government laws and regulations. Compliance with such laws and regulations can be subject to future review and interpretation as well as regulatory actions unknown or unasserted at this time.

13. Functional expenses:

Behavioral healthcare services	\$ 143,159,815
Administrative and operating	<u>11,908,095</u>
	<u>\$ 155,067,910</u>

14. Statement of cash flows:

Supplemental disclosure of cash flow information:

Cash paid for interest was \$119,365 for 2003 of which \$72,122 was capitalized.

Noncash investing and financing activities:

The Company acquired land and building at a cost of \$2,119,699 in exchange for long-term financing.

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$29,309,897	\$ 974,008	\$ 3,086,587	\$ 1,307,794	\$ 186,490
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries	0	0	0	0	0
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	29,309,897	974,008	3,086,587	1,307,794	186,490

EXPENSES

Service Expenses

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	3,588,642	40,243	475,072	160,784	74,176
2. Counseling, Family	3,904,799	54,206	348,743	183,887	99,233
3. Counseling, Group	328,425	1,752	71,187	11,796	23,213
B. Consultation, Assessment and Specialized Testing	1,973,760	33,216	148,345	138,713	14,465
C. Other Professional Treatment Services	6,779	0	0	0	0
D. Total Treatment Services	9,802,405	129,417	1,043,347	495,180	211,087
502. Rehabilitation Services					
A. Living Skills Training	159,411	1,792	8,983	4,654	1,808
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	3,661	127	542	66	46
D. Supported Employment Services	0	0	0	0	0
E. Total Rehabilitation Services	163,072	1,919	9,525	4,720	1,854
503. Medical Services					
A. Medication Services	138	0	0	0	0
B. Medical Management	906,829	42,636	105,292	55,266	7,809
C. Laboratory, Radiology and Medical Imaging	8,981	558	1,855	374	231
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	915,948	43,194	107,147	55,640	8,040
504. Support Services					
A. Case Management	5,784,271	140,062	684,842	200,665	94,046

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
B. Personal Assistance	37,686	2,667	1,986	17	0
C. Family Support	144,489	2,894	8,390	4,435	7,926
D. Peer Support	17,138	0	416	71	0
E. Therapeutic Foster Care Services	155,281	0	0	0	0
F. Respite Care	17,328	262	1,992	418	492
G. Housing Support	30	0	0	0	0
H. Interpreter Services	3,685	121	627	134	20
I. Flex Fund Services	31,744	533	1,846	151	886
J. Transportation	102,053	1,818	5,826	1,247	811
K. Total Support Services	0	0	0	0	0
L. Total support Services	6,293,705	148,357	705,925	207,138	104,181
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	65,986	1,795	56,136	3,505	3,831
B. Crisis Services	321,129	0	273,194	0	0
C. Crisis Phones	52,790	0	44,908	0	0
D. Total Crisis Intervention Services	439,905	1,795	374,238	3,505	3,831
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	3,914,341	34,351	157,338	92,990	65,403
2. Detoxification (Provider Types 02 and 71)	0	0	0	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych- Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	10,521	71	223	0	0
2. Detox- Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	74	0	0	0	0
E. Total Inpatient Services	3,924,936	34,422	157,561	92,990	65,403
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	2,038,276	33,195	167,934	0	0
B. Level III behavioral Health Residential Facilities	16,373	0	0	0	0
C. Room and Board	305,010	7,143	20,720	0	0
D. Total Residential Services	2,359,659	40,338	188,654	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	185,222	13,023	11,577	90	38

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
B. Therapeutic Day Program	2,943,243	44,345	94,664	14,602	0
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	3,128,465	57,368	106,241	14,692	38
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	0
C. Total Prevention Services	0	0	0	0	0
510. Medications	2,554,085	372,793	253,578	169,103	0
511. Other Expense Not Reported Above	604,483	30,795	73,807	50,860	4,351
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	30,186,663	860,398	3,020,023	1,093,828	398,785
<u>Administrative Expenses:</u>					
601. Salaries	924,733	31,175	115,968	34,595	20,096
602. Employee Benefits	220,682	7,439	27,675	8,256	4,796
603. Professional & Outside Services	546,094	18,370	131,143	34,108	10,979
604. Travel	8,783	296	1,101	329	191
605. Occupancy	12,987	438	1,628	485	282
606. Depreciation	55,000	1,854	6,898	2,057	1,195
607. All Other Operating	275,824	9,299	34,592	10,318	5,995
608. Subtotal Administrative Expenses	2,044,103	68,871	319,005	90,148	43,534
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	32,230,766	929,269	3,339,028	1,183,976	442,319
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (2,920,869)	\$ 44,739	\$ (252,441)	\$ 123,818	\$ (255,829)

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 52,670,540	\$ 1,029,138	\$ 21,744,945	\$ 91,084	\$ 75,830
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries	0	0	0	0	0
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	52,670,540	1,029,138	21,744,945	91,084	75,830
<u>EXPENSES</u>					
Service Expenses					
501. Treatment Services					
A. Counseling					
1. Counseling, Individual	1,643,269	10,121	831,768	0	481
2. Counseling, Family	82,328	103	27,772	0	141
3. Counseling, Group	687,930	2,790	291,696	0	1,724
B. Consultation, Assessment and Specialized Testing	1,100,220	6,870	662,161	0	1,751
C. Other Professional Treatment Services	48,522	0	27,734	0	0
D. Total Treatment Services	3,562,269	19,884	1,841,131	0	4,097
502. Rehabilitation Services					
A. Living Skills Training	867,784	114,178	142,096	0	0
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	79,191	241	50,288	0	9
D. Supported Employment Services	532,861	2,328	94,902	0	0
E. Total Rehabilitation Services	1,479,836	116,747	287,286	0	9
503. Medical Services					
A. Medication Services	151,232	171	31,555	0	0
B. Medical Management	1,889,667	10,651	928,080	0	3,873
C. Laboratory, Radiology and Medical Imaging	34,653	392	21,423	0	0
D. Electro-Convulsive Therapy	352	0	0	0	0
E. Total Medical Services	2,075,904	11,214	981,058	0	3,873
504. Support Services					
A. Case Management	11,564,224	78,493	5,528,228	0	27,752

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
B. Personal Assistance	2,367,731	133,378	372,001	0	0
C. Family Support	17,454	933	4,587	0	0
D. Peer Support	297,489	13,282	132,853	0	0
E. Therapeutic Foster Care Services	21,724	0	7,722	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	6,293	0	3,863	0	0
H. Interpreter Services	1,639	0	387	0	0
I. Flex Fund Services	41,438	0	11,491	0	0
J. Transportation	42,251	271	22,675	0	0
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0	0	0
L. Total support Services	14,360,243	226,357	6,083,807	0	27,752
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	67,303	1,412	79,935	0	721
B. Crisis Services	327,543	0	389,019	0	0
C. Crisis Phones	53,842	0	63,948	0	0
D. Total Crisis Intervention Services	448,688	1,412	532,902	0	721
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	4,522,724	86,652	1,005,840	0	0
2. Detoxification (Provider Types 02 and 71)	124,015	0	3,659	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych- Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
2. Detox- Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	139,014	697	19,442	0	614
E. Total Inpatient Services	4,785,753	87,349	1,028,941	0	614
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	4,361,692	72,155	1,039,148	0	0
B. Level III behavioral Health Residential Facilities	0	0	0	0	0
C. Room and Board	493,125	3,446	91,246	0	0
D. Total Residential Services	4,854,817	75,601	1,130,394	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	439,305	234	87,263	0	0
B. Therapeutic Day Program	126,344	0	29,822	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
C. Medical Day Program	145,261	0	115,916	0	0
D. Total Behavioral Health Day Programs	710,910	234	233,001	0	0
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	49	0	0
C. Total Prevention Services	0	0	49	0	0
510. Medications	10,725,585	1,505,249	5,553,272	0	16,077
511. Other Expense Not Reported Above	620,610	14,687	510,489	97	935
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	43,624,615	2,058,734	18,182,330	97	54,078
<u>Administrative Expenses:</u>					
601. Salaries	1,468,591	35,031	577,547	0	1,375
602. Employee Benefits	350,470	8,360	137,828	0	328
603. Professional & Outside Services	873,560	19,556	394,473	0	1,051
604. Travel	13,947	333	5,485	0	13
605. Occupancy	20,623	492	8,110	0	19
606. Depreciation	87,346	2,084	34,350	0	81
607. All Other Operating	438,041	10,449	172,268	0	411
608. Subtotal Administrative Expenses	3,252,578	76,305	1,330,061	0	3,278
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	46,877,193	2,135,039	19,512,391	97	57,356
801. INCREASE/(DECREASE) IN NET ASSETS	\$ 5,793,347	\$ (1,105,901)	\$ 2,232,554	\$ 90,987	\$ 18,474

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 4,481,575	\$ 25,242,755	\$ 44,889	\$ 3,499,036	\$ 9,277,648
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries	0	0	0	0	0
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	4,481,575	25,242,755	44,889	3,499,036	9,277,648

EXPENSES

Service Expenses

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	247,566	1,783,483	0	143,138	654,348
2. Counseling, Family	27,976	136,447	0	7,583	19,791
3. Counseling, Group	49,043	1,053,862	0	90,129	924,749
B. Consultation, Assessment and Specialized Testing	38,035	1,492,195	0	167,317	466,040
C. Other Professional Treatment Services	8,160	95,880	0	6,463	17,223
D. Total Treatment Services	370,780	4,561,867	0	414,630	2,082,151
502. Rehabilitation Services					
A. Living Skills Training	224,101	261,949	0	40,655	6,435
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	12,950	39,861	0	1,346	14,914
D. Supported Employment Services	23,973	8,194	0	53	658
E. Total Rehabilitation Services	261,024	310,004	0	42,054	22,007
503. Medical Services					
A. Medication Services	13,763	420,838	0	12	514,651
B. Medical Management	156,937	857,039	0	65,623	63,803
C. Laboratory, Radiology and Medical Imaging	4,253	14,520	0	153	0
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	174,953	1,292,397	0	65,788	578,454
504. Support Services					
A. Case Management	1,479,259	4,566,545	0	577,930	718,830

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
B. Personal Assistance	321,382	119,447	0	6,710	215
C. Family Support	1,142	10,438	0	399	405
D. Peer Support	13,555	5,549	0	15	8,449
E. Therapeutic Foster Care Services	0	0	0	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	893	24	0	0	83
H. Interpreter Services	0	744	0	6	28
I. Flex Fund Services	0	5,365	0	8	0
J. Transportation	3,092	12,767	0	1,537	3,148
K. Total support Services	0	0	0	0	0
L. Total support Services	1,819,323	4,720,879	0	586,605	731,158
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	2,981	137,138	0	425,110	16,175
B. Crisis Services	0	667,405	0	2,068,869	0
C. Crisis Phones	0	109,710	0	340,088	0
D. Total Crisis Intervention Services	2,981	914,253	0	2,834,067	16,175
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	75,487	1,318,367	0	0	1,830
2. Detoxification (Provider Types 02 and 71)	0	349,667	0	670	510,957
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych- Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
2. Detox- Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	1,537	38,723	0	76	9,541
E. Total Inpatient Services	77,024	1,706,757	0	746	522,328
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	309,340	2,387,637	0	33,162	2,915,010
B. Level III behavioral Health Residential Facilities	0	0	0	0	0
C. Room and Board	14,121	568,089	0	438	622,469
D. Total Residential Services	323,461	2,955,726	0	33,600	3,537,479
508. Behavioral Health Day Programs					
A. Supervised Day Program	47,481	36,510	0	3,941	995
B. Therapeutic Day Program	5,998	18,893	0	0	313

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	53,479	55,403	0	3,941	1,308
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	262,335
C. Total Prevention Services	0	0	0	0	262,335
510. Medications	0	3,726,252	0	146,554	19,645
511. Other Expense Not Reported Above	1,036,027	905,717	858	84,488	252,244
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	4,119,052	21,149,255	858	4,212,473	8,025,284
<u>Administrative Expenses:</u>					
601. Salaries	152,110	703,111	0	141,906	281,699
602. Employee Benefits	36,300	167,793	0	33,865	67,226
603. Professional & Outside Services	94,581	556,528	0	67,578	307,603
604. Travel	1,445	6,677	0	1,348	2,675
605. Occupancy	2,136	9,873	0	1,993	3,955
606. Depreciation	9,047	41,818	0	8,440	16,754
607. All Other Operating	45,371	209,718	0	42,327	84,022
608. Subtotal Administrative Expenses	340,990	1,695,518	0	297,457	763,934
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	4,460,042	22,844,773	858	4,509,930	8,789,218
801. INCREASE/(DECREASE) IN NET ASSETS	21,533	2,397,982	44,031	(1,010,894)	488,430

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	PREVENTION INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
<u>REVENUE</u>				
401. Revenue Under ADHS Contract	\$ 2,769,072	\$ 37,200	\$ 433,640	\$ 1,003,310
402. Specialty and Other Grants	0	0	0	1,910,344
403. Client Fees (co-pay)	0	0	0	0
404. Third Party Recoveries	0	0	0	0
a. Medicare	0	0	0	0
b. Other Insurance	0	0	0	0
405. Interest Income	0	0	0	0
406. Other	0	0	0	0
407. Unrelated Business Activities	0	0	0	0
408. TOTAL REVENUE	2,769,072	37,200	433,640	2,913,654

EXPENSES

Service Expenses

501. Treatment Services				
A. Counseling				
1. Counseling, Individual	0	0	45,028	0
2. Counseling, Family	0	0	4,348	0
3. Counseling, Group	0	0	160,289	0
B. Consultation, Assessment and Specialized Testing	0	0	109,713	0
C. Other Professional Treatment Services	0	0	777	0
D. Total Treatment Services	0	0	320,155	0
502. Rehabilitation Services	0			
A. Living Skills Training	0	0	37	0
B. Cognitive Rehabilitation	0	0	0	0
C. Health Promotion	0	0	1,456	0
D. Supported Employment Services	0	0	61	0
E. Total Rehabilitation Services	0	0	1,554	0
503. Medical Services				
A. Medication Services	0	0	697	0
B. Medical Management	0	0	229	0
C. Laboratory, Radiology and Medical Imaging	0	0	0	0
D. Electro-Convulsive Therapy	0	0	0	0
E. Total Medical Services	0	0	926	0
504. Support Services				
A. Case Management	0	0	39,421	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	PREVENTION INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
B. Personal Assistance	0	0	46	0
C. Family Support	0	0	0	0
D. Peer Support	0	0	134	0
E. Therapeutic Foster Care Services	0	0	0	0
F. Respite Care	0	0	0	0
G. Housing Support	0	0	0	0
H. Interpreter Services	0	0	0	0
I. Flex Fund Services	0	0	0	0
J. Transportation	0	0	259	0
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0	0
L. Total support Services	0	0	39,860	0
505. Crisis Intervention Services				
A. Crisis Intervention - Mobile	0	0	0	0
B. Crisis Services	0	0	0	0
C. Crisis Phones	0	0	0	0
D. Total Crisis Intervention Services	0	0	0	0
506. Inpatient Services				
A. Hospital				
1. Psychiatric (Providers Types 02 and 71)	0	0	0	0
2. Detoxification (Provider Types 02 and 71)	0	0	0	0
B. Subacute Facility				
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0
C. Residential Treatment Center (RTC)				
1. Psych- Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0
2. Detox- Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0
D. Inpatient Services, Professional	0	0	0	0
E. Total Inpatient Services	0	0	0	0
507. Residential Services				
A. Level II Behavioral Health Residential Facilities	0	0	2,169	0
B. Level III behavioral Health Residential Facilities	0	0	0	0
C. Room and Board	0	0	327	0
D. Total Residential Services	0	0	2,496	0
508. Behavioral Health Day Programs				
A. Supervised Day Program	0	0	0	0
B. Therapeutic Day Program	0	0	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	PREVENTION INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
C. Medical Day Program	0	0	0	0
D. Total Behavioral Health Day Programs	0	0	0	0
509. Prevention Services				
A. Prevention	2,572,853	0	0	0
B. HIV	0	0	0	0
C. Total Prevention Services	2,572,853	0	0	0
510. Medications	0	0	0	0
511. Other Expense Not Reported Above	60,287	41,100	29,726	1,010,191
512. ADHS/DOC COOL	0	0	0	0
513. Subtotal Service Expenses	2,633,140	41,100	394,717	1,010,191
<u>Administrative Expenses:</u>				
601. Salaries	205,965	1,428	16,090	99,078
602. Employee Benefits	49,152	341	3,839	23,645
603. Professional & Outside Services	63,844	369	21,715	25,569
604. Travel	1,956	13	153	941
605. Occupancy	2,892	21	226	1,391
606. Depreciation	12,250	85	957	5,893
607. All Other Operating	61,435	426	4,800	29,547
608. Subtotal Administrative Expenses	397,494	2,683	47,780	186,064
701. Unrelated Business Expenses	0	0	0	2,304,971
800. TOTAL EXPENSES	3,030,634	43,783	442,497	3,501,226
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (261,562)	\$ (6,583)	\$ (8,857)	\$ (587,572)

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT &GEN	TOTAL
<u>REVENUE</u>			
401. Revenue Under ADHS Contract	\$ 157,265,438	\$ -	\$ 157,265,438
402. Specialty and Other Grants	1,910,344	0	1,910,344
403. Client Fees (co-pay)	0	0	0
404. Third Party Recoveries	0	0	0
a. Medicare	0	0	0
b. Other Insurance	0	0	0
405. Interest Income	0	329,899	329,899
406. Other	0	0	0
407. Unrelated Business Activities	0	114,019	114,019
408. TOTAL REVENUE	159,175,782	443,918	159,619,700

EXPENSES

Service Expenses

501. Treatment Services			
A. Counseling			
1. Counseling, Individual	9,698,119	0	9,698,119
2. Counseling, Family	4,897,357	0	4,897,357
3. Counseling, Group	3,698,585	0	3,698,585
B. Consultation, Assessment and Specialized Testing	6,352,801	0	6,352,801
C. Other Professional Treatment Services	211,538	0	211,538
D. Total Treatment Services	24,858,400	0	24,858,400
502. Rehabilitation Services			
A. Living Skills Training	1,833,883	0	1,833,883
B. Cognitive Rehabilitation	0	0	0
C. Health Promotion	204,698	0	204,698
D. Supported Employment Services	663,030	0	663,030
E. Total Rehabilitation Services	2,701,611	0	2,701,611
503. Medical Services			
A. Medication Services	1,133,057	0	1,133,057
B. Medical Management	5,093,734	0	5,093,734
C. Laboratory, Radiology and Medical Imaging	87,393	0	87,393
D. Electro-Convulsive Therapy	352	0	352
E. Total Medical Services	6,314,536	0	6,314,536
504. Support Services			
A. Case Management	31,484,568	0	31,484,568

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT &GEN	TOTAL
B. Personal Assistance	3,363,266	0	3,363,266
C. Family Support	203,492	0	203,492
D. Peer Support	488,951	0	488,951
E. Therapeutic Foster Care Services	184,727	0	184,727
F. Respite Care	20,492	0	20,492
G. Housing Support	11,186	0	11,186
H. Interpreter Services	7,391	0	7,391
I. Flex Fund Services	93,462	0	93,462
J. Transportation	197,755	0	197,755
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0
L. Total support Services	36,055,290	0	36,055,290
505. Crisis Intervention Services			
A. Crisis Intervention - Mobile	862,028	0	862,028
B. Crisis Services	4,047,159	0	4,047,159
C. Crisis Phones	665,286	0	665,286
D. Total Crisis Intervention Services	5,574,473	0	5,574,473
506. Inpatient Services			
A. Hospital			
1. Psychiatric (Providers Types 02 and 71)	11,275,323	0	11,275,323
2. Detoxification (Provider Types 02 and 71)	988,968	0	988,968
B. Subacute Facility			
1. Psychiatric (Providers Types B5 and B6)	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0
C. Residential Treatment Center (RTC)			
1. Psych- Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	10,815	0	10,815
2. Detox- Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0
D. Inpatient Services, Professional	209,718	0	209,718
E. Total Inpatient Services	12,484,824	0	12,484,824
507. Residential Services			
A. Level II Behavioral Health Residential Facilities	13,359,718	0	13,359,718
B. Level III behavioral Health Residential Facilities	16,373	0	16,373
C. Room and Board	2,126,134	0	2,126,134
D. Total Residential Services	15,502,225	0	15,502,225
508. Behavioral Health Day Programs			
A. Supervised Day Program	825,679	0	825,679
B. Therapeutic Day Program	3,278,224	0	3,278,224

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3&5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT &GEN	TOTAL
C. Medical Day Program	261,177	0	261,177
D. Total Behavioral Health Day Programs	4,365,080	0	4,365,080
509. Prevention Services			
A. Prevention	2,572,853	0	2,572,853
B. HIV	262,384	0	262,384
C. Total Prevention Services	2,835,237	0	2,835,237
510. Medications	25,042,193	0	25,042,193
511. Other Expense Not Reported Above	5,331,752	0	5,331,752
512. ADHS/DOC COOL	0	0	0
513. Subtotal Service Expenses	141,065,621	0	141,065,621
<u>Administrative Expenses:</u>			
601. Salaries	4,810,498	0	4,810,498
602. Employee Benefits	1,147,995	0	1,147,995
603. Professional & Outside Services	3,167,121	0	3,167,121
604. Travel	45,686	0	45,686
605. Occupancy	67,551	0	67,551
606. Depreciation	286,109	0	286,109
607. All Other Operating	1,434,843	0	1,434,843
608. Subtotal Administrative Expenses	10,959,803	0	10,959,803
701. Unrelated Business Expenses	2,304,971	737,515	3,042,486
800. TOTAL EXPENSES	154,330,395	737,515	155,067,910
801. INCREASE/(DECREASE) IN NET ASSETS	\$ 4,845,387	\$ (293,597)	\$ 4,551,790

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 5,961,890	\$ 164,987	\$ 641,357	\$ 194,896	\$ 23,914
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	5,961,890	164,987	641,357	194,896	23,914
<u>EXPENSES</u>					
Service Expenses:					
501. Treatment Services					
A. Counseling					
1. Counseling, Individual	525,062	3,532	76,698	23,146	2,671
2. Counseling, Family	582,241	5,072	59,859	23,384	5,762
3. Counseling, Group	109,130	165	32,012	4,248	2,159
B. Consultation, Assessment and Specialized Testing	384,983	6,197	56,055	15,711	2,051
C. Other Professional Treatment Services	6,690	0	0	0	0
D. Total Treatment Services	1,608,106	14,966	224,624	66,489	12,643
502. Rehabilitation Services					
A. Living Skills Training	20,372	343	1,282	363	101
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	2,894	127	542	36	0
D. Supported Employment Services	0	0	0	0	0
E. Total Rehabilitation Services	23,266	470	1,824	399	101
503. Medical Services					
A. Medication Services	0	0	0	0	0
B. Medical Management	175,709	9,148	23,173	11,034	357
C. Laboratory, Radiology and Medical Imaging	0	0	0	0	0
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	175,709	9,148	23,173	11,034	357
504. Support Services					
A. Case Management	1,589,229	50,060	282,829	57,205	11,220

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
B. Personal Assistance	125	0	0	17	0
C. Family Support	32,012	872	3,435	463	58
D. Peer Support	1,809	0	58	71	0
E. Therapeutic Foster Care Services	0	0	0	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	0	0	0	0	0
H. Interpreter Services	2,776	121	627	134	20
I. Flex Fund Services	10,712	82	1,021	107	879
J. Transportation	6,355	115	573	35	0
K. Total support Services	0	0	0	0	0
L. Total support Services	1,643,018	51,250	288,543	58,032	12,177
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	62,882	294	13,232	788	0
B. Crisis Services	306,028	0	64,395	0	0
C. Crisis Phones	50,306	0	10,585	0	0
D. Total Crisis Intervention Services	419,216	294	88,212	788	0
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	1,104,623	0	16,630	9,566	0
2. Detoxification (Provider Types 02 and 71)	0	0	0	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych-Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	8,078	0	0	0	0
2. Detox-Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	0	0	0	0	0
E. Total Inpatient Services	1,112,701	0	16,630	9,566	0
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	215,342	5,173	0	0	0
B. Level III behavioral Health Residential Facilities					
C. Room and Board	3,166	1,899	0	0	0
D. Total Residential Services	218,508	7,072	0	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	13,256	288	4,126	90	38
B. Therapeutic Day Program	69,792	12,592	348	808	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	83,048	12,880	4,474	898	38
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	0
C. Total Prevention Services	0	0	0	0	0
510. Medications	386,623	57,473	40,688	20,142	0
511. Other Expense Not Reported Above	140,047	5,984	17,159	8,841	1,748
512. ADHS/DOC COOL	0	0	0	0	0
513. Subttotal Service Expenses	5,810,242	159,537	705,327	176,189	27,064
<u>Administrative Expenses:</u>					
601. Salaries	183,852	5,747	22,960	6,291	1,169
602. Employee Benefits	43,875	1,371	5,479	1,501	279
603. Professional & Outside Services	107,222	3,824	21,962	7,880	1,097
604. Travel	1,746	55	218	60	11
605. Occupancy	2,582	81	322	88	16
606. Depreciation	10,935	342	1,366	374	69
607. All Other Operating	54,838	1,715	6,849	1,876	349
608. Subtotal Administrative Expenses	405,050	13,135	59,156	18,070	2,990
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	6,215,292	172,672	764,483	194,259	30,054
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (253,402)	\$ (7,685)	\$ (123,126)	\$ 637	\$ (6,140)

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 11,520,170	\$ 193,820	\$ 3,522,415	\$ 17,118	\$ 14,300
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	11,520,170	193,820	3,522,415	17,118	14,300

EXPENSES

Service Expenses:

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	290,610	3,970	129,446	0	481
2. Counseling, Family	26,007	0	4,166	0	141
3. Counseling, Group	285,329	612	112,902	0	671
B. Consultation, Assessment and Specialized Testing	147,506	2,528	57,264	0	641
C. Other Professional Treatment Services	0	0	0	0	0
D. Total Treatment Services	749,452	7,110	303,778	0	1,934
502. Rehabilitation Services					
A. Living Skills Training	141,672	75	90,703	0	0
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	38,770	22	26,746	0	9
D. Supported Employment Services	348,864	0	19,153	0	0
E. Total Rehabilitation Services	529,306	97	136,602	0	9
503. Medical Services					
A. Medication Services	10,900	129	2,062	0	0
B. Medical Management	335,911	2,251	81,937	0	0
C. Laboratory, Radiology and Medical Imaging	375	0	171	0	0
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	347,186	2,380	84,170	0	0
504. Support Services					
A. Case Management	2,616,936	20,765	1,095,978	0	525

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
B. Personal Assistance	93,895	52,829	52,880	0	0
C. Family Support	8,684	109	2,590	0	0
D. Peer Support	59,024	8,211	34,917	0	0
E. Therapeutic Foster Care Services	0	0	0	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	164	0	36	0	0
H. Interpreter Services	1,553	0	387	0	0
I. Flex Fund Services	6,343	0	1,036	0	0
J. Transportation	20,464	94	13,641	0	0
K. Total support Services					
Block Purchase NTXIX Consumer Drop In Center	0	0	0	0	0
L. Total support Services	2,807,063	82,008	1,201,465	0	525
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	37,868	337	16,445	0	721
B. Crisis Services	184,291	0	80,034	0	0
C. Crisis Phones	30,294	0	13,156	0	0
D. Total Crisis Intervention Services	252,453	337	109,635	0	721
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	550,950	0	102,616	0	0
2. Detoxification (Provider Types 02 and 71)	69,479	0	0	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych-Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
2. Detox-Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	90,814	0	10,296	0	614
E. Total Inpatient Services	711,243	0	112,912	0	614
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	1,652,342	0	168,417	0	0
B. Level III behavioral Health Residential Facilities					
C. Room and Board	293,197	0	57,384	0	0
D. Total Residential Services	1,945,539	0	225,801	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	68,333	187	18,349	0	0
B. Therapeutic Day Program	703	0	0	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
C. Medical Day Program	145,261	0	115,916	0	0
D. Total Behavioral Health Day Programs	214,297	187	134,265	0	0
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	0
C. Total Prevention Services	0	0	0	0	0
510. Medications	1,358,663	176,493	538,887	0	1,109
511. Other Expense Not Reported Above	100,320	3,796	155,122	46	67
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	9,015,522	272,408	3,002,637	46	4,979
<u>Administrative Expenses:</u>					
601. Salaries	309,043	6,221	105,402	0	175
602. Employee Benefits	73,751	1,485	25,154	0	42
603. Professional & Outside Services	192,999	5,367	65,548	0	272
604. Travel	2,935	59	1,001	0	2
605. Occupancy	4,340	87	1,480	0	2
606. Depreciation	18,381	370	6,269	0	10
607. All Other Operating	92,179	1,856	31,440	0	52
608. Subtotal Administrative Expenses	693,628	15,445	236,294	0	555
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	9,709,150	287,853	3,238,931	46	5,534
801. INCREASE/(DECREASE) IN NET ASSETS	\$ 1,811,020	\$ (94,033)	\$ 283,484	\$ 17,072	\$ 8,766

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	SMI HB 2003	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 1,145,785	\$ 4,152,442	\$ 6,343	\$ 21,700	\$ 1,661,099
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	1,145,785	4,152,442	6,343	21,700	1,661,099

EXPENSES

Service Expenses:

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	0	523,492	0	9,021	226,022
2. Counseling, Family	0	37,969	0	540	10,681
3. Counseling, Group	0	350,197	0	579	484,383
B. Consultation, Assessment and Specialized Testing	0	288,981	0	1,998	179,324
C. Other Professional Treatment Services	0	0	0	0	0
D. Total Treatment Services	0	1,200,639	0	12,138	900,410
502. Rehabilitation Services					
A. Living Skills Training	0	16,302	0	72	6,244
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	0	4,156	0	43	1,747
D. Supported Employment Services	0	4,339	0	0	0
E. Total Rehabilitation Services	0	24,797	0	115	7,991
503. Medical Services					
A. Medication Services	0	479	0	12	0
B. Medical Management	0	175,565	0	1,081	28,569
C. Laboratory, Radiology and Medical Imaging	0	0	0	0	0
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	0	176,044	0	1,093	28,569
504. Support Services					
A. Case Management	0	837,688	0	17,440	403,875

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	SMI HB 2003	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
B. Personal Assistance	0	593	0	2	0
C. Family Support	0	4,559	0	3	316
D. Peer Support	0	4,918	0	10	8,449
E. Therapeutic Foster Care Services	0	0	0	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	0	0	0	0	83
H. Interpreter Services	0	744	0	6	28
I. Flex Fund Services	0	5,300	0	8	0
J. Transportation	0	4,133	0	78	2,833
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0	0	0
L. Total support Services	0	857,935	0	17,547	415,584
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	0	87,897	0	21,675	15,075
B. Crisis Services	0	427,765	0	105,484	0
C. Crisis Phones	0	70,317	0	17,340	0
D. Total Crisis Intervention Services	0	585,979	0	144,499	15,075
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	0	119,471	0	0	1,830
2. Detoxification (Provider Types 02 and 71)	0	11,767	0	0	5,348
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych-Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
2. Detox-Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	0	21,247	0	76	8,543
E. Total Inpatient Services	0	152,485	0	76	15,721
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	0	37,620	0	0	21,472
B. Level III behavioral Health Residential Facilities					
C. Room and Board	0	83,924	0	0	4,812
D. Total Residential Services	0	121,544	0	0	26,284
508. Behavioral Health Day Programs					
A. Supervised Day Program	0	544	0	0	0
B. Therapeutic Day Program	0	0	0	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	SMI HB 2003	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	0	544	0	0	0
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	7,679
C. Total Prevention Services	0	0	0	0	7,679
510. Medications	0	657,040	0	17,994	332
511. Other Expense Not Reported Above	1,053,467	223,807	189	7,747	51,176
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	1,053,467	4,000,814	189	201,209	1,468,821
<u>Administrative Expenses:</u>					
601. Salaries	19,786	126,290	0	4,409	51,160
602. Employee Benefits	4,722	30,138	0	1,052	12,209
603. Professional & Outside Services	24,680	88,966	0	4,005	34,859
604. Travel	188	1,199	0	42	486
605. Occupancy	278	1,773	0	62	718
606. Depreciation	1,177	7,511	0	262	3,043
607. All Other Operating	5,902	37,668	0	1,315	15,260
608. Subtotal Administrative Expenses	56,733	293,545	0	11,147	117,735
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	1,110,200	4,294,359	189	212,356	1,586,556
801. INCREASE/(DECREASE) IN NET ASSETS	\$ 35,585	\$ (141,917)	\$ 6,154	\$ (190,656)	\$ 74,543

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
<u>REVENUE</u>				
401. Revenue Under ADHS Contract	\$ 422,012	\$ (1,200)	\$ (27,061)	\$ -
402. Special-ty and Other Grants	0	0	0	74,277
403. Client Fees (co-pay)	0	0	0	0
404. Third Party Recoveries				
a. Medicare	0	0	0	0
b. Other Insurance	0	0	0	0
405. Interest Income	0	0	0	0
406. Other	0	0	0	0
407. Unrelated Business Activities	0	0	0	0
408. TOTAL REVENUE	422,012	(1,200)	(27,061)	74,277

EXPENSES

Service Expenses:

501. Treatment Services				
A. Counseling				
1. Counseling, Individual	0	0	3,595	0
2. Counseling, Family	0	0	29	0
3. Counseling, Group	0	0	7,090	0
B. Consultation, Assessment and Specialized Testing	0	0	5,058	0
C. Other Professional Treatment Services	0	0	0	0
D. Total Treatment Services	0	0	15,772	0
502. Rehabilitation Services				
A. Living Skills Training	0	0	23	0
B. Cognitive Rehabilitation	0	0	0	0
C. Health Promotion	0	0	0	0
D. Supported Employment Services	0	0	0	0
E. Total Rehabilitation Services	0	0	23	0
503. Medical Services				
A. Medication Services	0	0	0	0
B. Medical Management	0	0	0	0
C. Laboratory, Radiology and Medical Imaging	0	0	0	0
D. Electro-Convulsive Therapy	0	0	0	0
E. Total Medical Services	0	0	0	0
504. Support Services				
A. Case Management	0	0	6,388	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
B. Personal Assistance	0	0	0	0
C. Family Support	0	0	0	0
D. Peer Support	0	0	134	0
E. Therapeutic Foster Care Services	0	0	0	0
F. Respite Care	0	0	0	0
G. Housing Support	0	0	0	0
H. Interpreter Services	0	0	0	0
I. Flex Fund Services	0	0	0	0
J. Transportation	0	0	0	0
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0	0
L. Total support Services	0	0	6,522	0
505. Crisis Intervention Services				
A. Crisis Intervention - Mobile	0	0	0	0
B. Crisis Services	0	0	0	0
C. Crisis Phones	0	0	0	0
D. Total Crisis Intervention Services	0	0	0	0
506. Inpatient Services				
A. Hospital				
1. Psychiatric (Providers Types 02 and 71)	0	0	0	0
2. Detoxification (Provider Types 02 and 71)	0	0	0	0
B. Subacute Facility				
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0
C. Residential Treatment Center (RTC)				
1. Psych-Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0
2. Detox-Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0
D. Inpatient Services, Professional	0	0	0	0
E. Total Inpatient Services	0	0	0	0
507. Residential Services				
A. Level II Behavioral Health Residential Facilities	0	0	0	0
B. Level III behavioral Health Residential Facilities				
C. Room and Board	0	0	0	0
D. Total Residential Services	0	0	0	0
508. Behavioral Health Day Programs				
A. Supervised Day Program	0	0	0	0
B. Therapeutic Day Program	0	0	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
C. Medical Day Program	0	0	0	0
D. Total Behavioral Health Day Programs	0	0	0	0
509. Prevention Services				
A. Prevention	388,277	0	0	0
B. HIV	0	0	0	0
C. Total Prevention Services	388,277	0	0	0
510. Medications	0	0	0	0
511. Other Expense Not Reported Above	11,126	900	4,107	0
512. ADHS/DOC COOL	0	0	0	0
513. Subtotal Service Expenses	399,403	900	26,424	0
<u>Administrative Expenses:</u>				
601. Salaries	27,698	38	1,607	0
602. Employee Benefits	6,610	9	383	0
603. Professional & Outside Services	9,444	10	2,992	0
604. Travel	263	0	15	0
605. Occupancy	389	1	23	0
606. Depreciation	1,647	2	96	0
607. All Other Operating	8,263	11	480	0
608. Subtotal Administrative Expenses	54,314	71	5,596	0
701. Unrelated Business Expenses	0	0	0	105,612
800. TOTAL EXPENSES	453,717	971	32,020	105,612
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (31,705)	\$ (2,171)	\$ (59,081)	\$ (31,335)

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	SUBTOTAL	MGMT & GEN	TOTAL
<u>REVENUE</u>			
401. Revenue Under ADHS Contract	\$ 29,635,987	\$ -	\$ 29,635,987
402. Specialty and Other Grants	74,277	0	74,277
403. Client Fees (co-pay)	0	0	0
404. Third Party Recoveries			
a. Medicare	0	0	0
b. Other Insurance	0	0	0
405. Interest Income	0	0	0
406. Other	0	0	0
407. Unrelated Business Activities	0	0	0
408. TOTAL REVENUE	29,710,264	0	29,710,264

EXPENSES

Service Expenses:

501. Treatment Services			
A. Counseling			
1. Counseling, Individual	1,817,746	0	1,817,746
2. Counseling, Family	755,851	0	755,851
3. Counseling, Group	1,389,477	0	1,389,477
B. Consultation, Assessment and Specialized Testing	1,148,297	0	1,148,297
C. Other Professional Treatment Services	6,690	0	6,690
D. Total Treatment Services	5,118,061	0	5,118,061
502. Rehabilitation Services			
A. Living Skills Training	277,552	0	277,552
B. Cognitive Rehabilitation	0	0	0
C. Health Promotion	75,092	0	75,092
D. Supported Employment Services	372,356	0	372,356
E. Total Rehabilitation Services	725,000	0	725,000
503. Medical Services			
A. Medication Services	13,582	0	13,582
B. Medical Management	844,735	0	844,735
C. Laboratory, Radiology and Medical Imaging	546	0	546
D. Electro-Convulsive Therapy	0	0	0
E. Total Medical Services	858,863	0	858,863
504. Support Services			
A. Case Management	6,990,138	0	6,990,138
B. Personal Assistance	200,341	0	200,341

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	SUBTOTAL	MGMT & GEN	TOTAL
C. Family Support	53,101	0	53,101
D. Peer Support	117,601	0	117,601
E. Therapeutic Foster Care Services	0	0	0
F. Respite Care	0	0	0
G. Housing Support	283	0	283
H. Interpreter Services	6,396	0	6,396
I. Flex Fund Services	25,488	0	25,488
J. Transportation	48,321	0	48,321
K. Total support Services			
Block Purchase NTXIX			
Consumer Drop In Center	0		0
L. Total support Services	7,441,669	0	7,441,669
505. Crisis Intervention Services			
A. Crisis Intervention - Mobile	257,214	0	257,214
B. Crisis Services	1,167,997	0	1,167,997
C. Crisis Phones	191,998	0	191,998
D. Total Crisis Intervention Services	1,617,209	0	1,617,209
506. Inpatient Services			
A. Hospital			
1. Psychiatric (Providers Types 02 and 71)	1,905,686	0	1,905,686
2. Detoxification (Provider Types 02 and 71)	86,594	0	86,594
B. Subacute Facility			
1. Psychiatric (Providers Types B5 and B6)	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0
C. Residential Treatment Center (RTC)			
1. Psych-Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	8,078	0	8,078
2. Detox-Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0
D. Inpatient Services, Professional	131,590	0	131,590
E. Total Inpatient Services	2,131,948	0	2,131,948
507. Residential Services			
A. Level II Behavioral Health Residential Facilities	2,100,366	0	2,100,366
B. Level III behavioral Health Residential Facilities	0	0	0
C. Room and Board	444,382	0	444,382
D. Total Residential Services	2,544,748	0	2,544,748
508. Behavioral Health Day Programs			
A. Supervised Day Program	105,211	0	105,211
B. Therapeutic Day Program	84,243	0	84,243
C. Medical Day Program	261,177	0	261,177
D. Total Behavioral Health Day Programs	450,631	0	450,631

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 3
Year Ended June 30, 2003**

	<u>SUBTOTAL</u>	<u>MGMT & GEN</u>	<u>TOTAL</u>
509. Prevention Services			
A. Prevention	388,277	0	388,277
B. HIV	7,679	0	7,679
C. Total Prevention Services	395,956	0	395,956.00
510. Medications	3,255,444	0	3,255,444
511. Other Expense Not Reported Above	1,785,649	0	1,785,649
512. ADHS/DOC COOL	0	0	0
513. Subtotal Service Expenses	<u>26,325,178</u>	<u>0</u>	<u>26,325,178</u>
<u>Administrative Expenses:</u>			
601. Salaries	871,848	0	871,848
602. Employee Benefits	208,060	0	208,060
603. Professional & Outside Services	571,127	0	571,127
604. Travel	8,280	0	8,280
605. Occupancy	12,242	0	12,242
606. Depreciation	51,854	0	51,854
607. All Other Operating	260,053	0	260,053
608. Subtotal Administrative Expenses	<u>1,983,464</u>	<u>0</u>	<u>1,983,464</u>
701. Unrelated Business Expenses	105,612	0	105,612
800. TOTAL EXPENSES	<u>28,414,254</u>	<u>0</u>	<u>28,414,254</u>
801. INCREASE/(DECREASE) IN NET ASSETS	<u>\$ 1,296,010</u>	<u>\$ -</u>	<u>\$ 1,296,010</u>

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GSA 3/GSA 5

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Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 23,348,007	\$ 809,021	\$ 2,445,230	\$ 1,112,898	\$162,576
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	23,348,007	809,021	2,445,230	1,112,898	162,576

EXPENSES

Service Expenses:

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	3,063,580	36,711	398,374	137,638	71,505
2. Counseling, Family	3,322,558	49,134	288,884	160,503	93,471
3. Counseling, Group	219,295	1,587	39,175	7,548	21,054
B. Consultation, Assessment and Specialized Testing	1,588,777	27,019	92,290	123,002	12,414
C. Other Professional Treatment Services	89	0	0	0	0
D. Total Treatment Services	8,194,299	114,451	818,723	428,691	198,444
502. Rehabilitation Services					
A. Living Skills Training	139,039	1,449	7,701	4,291	1,707
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	767	0	0	30	46
D. Supported Employment Services	0	0	0	0	0
E. Total Rehabilitation Services	139,806	1,449	7,701	4,321	1,753
503. Medical Services					
A. Medication Services	138	0	0	0	0
B. Medical Management	731,120	33,488	82,119	44,232	7,452
C. Laboratory, Radiology and Medical Imaging	8,981	558	1,855	374	231
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	740,239	34,046	83,974	44,606	7,683
504. Support Services					
A. Case Management	4,195,042	90,002	402,013	143,460	82,826

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
B. Personal Assistance	37,561	2,667	1,986	0	0
C. Family Support	112,477	2,022	4,955	3,972	7,868
D. Peer Support	15,329	0	358	0	0
E. Therapeutic Foster Care Services	155,281	0	0	0	0
F. Respite Care	17,328	262	1,992	418	492
G. Housing Support	30	0	0	0	0
H. Interpreter Services	909	0	0	0	0
I. Flex Fund Services	21,032	451	825	44	7
J. Transportation	95,698	1,703	5,253	1,212	811
K. Total support Services	0	0	0	0	0
Block Purchase NTXIX Consumer Drop In Center					
L. Total support Services	4,650,687	97,107	417,382	149,106	92,004
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	3,104	1,501	42,904	2,717	3,831
B. Crisis Services	15,101	0	208,799	0	0
C. Crisis Phones	2,484	0	34,323	0	0
D. Total Crisis Intervention Services	20,689	1,501	286,026	2,717	3,831
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	2,809,718	34,351	140,708	83,424	65,403
2. Detoxification (Provider Types 02 and 71)	0	0	0	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych - Secure & Non-Secure (Prov Types 78,B1,B2,B3)	2,443	71	223	0	0
2. Detox - Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	74	0	0	0	0
E. Total Inpatient Services	2,812,235	34,422	140,931	83,424	65,403
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	1,822,934	28,022	167,934	0	0
B. Level III behavioral Health Residential Facilities	16,373	0	0	0	0
C. Room and Board	301,844	5,244	20,720	0	0
D. Total Residential Services	2,141,151	33,266	188,654	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	171,966	12,735	7,451	0	0
B. Therapeutic Day Program	2,873,451	31,753	94,316	13,794	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	TXIX CHILD	TXIX DD CHILD	NON TXIX/XXI CHILD	TXXI CHILD	HB 2003 CHILD
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	3,045,417	44,488	101,767	13,794	0
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	0
C. Total Prevention Services	0	0	0	0	0
510. Medications	2,167,462	315,320	212,890	148,961	0
511. Other Expense Not Reported Above	464,436	24,811	56,648	42,019	2,603
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	24,376,421	700,861	2,314,696	917,639	371,721
<u>Administrative Expenses:</u>					
601. Salaries	740,881	25,428	93,008	28,304	18,927
602. Employee Benefits	176,807	6,068	22,196	6,755	4,517
603. Professional & Outside Services	438,872	14,546	109,181	26,228	9,882
604. Travel	7,037	241	883	269	180
605. Occupancy	10,405	357	1,306	397	266
606. Depreciation	44,065	1,512	5,532	1,683	1,126
607. All Other Operating	220,986	7,584	27,743	8,442	5,646
608. Subtotal Administrative Expenses	1,639,053	55,736	259,849	72,078	40,544
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	26,015,474	756,597	2,574,545	989,717	412,265
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (2,667,467)	\$ 52,424	\$ (129,315)	\$ 123,181	\$(249,689)

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 41,150,370	\$ 835,318	\$ 18,222,530	\$ 73,966	\$ 61,530
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	41,150,370	835,318	18,222,530	73,966	61,530

EXPENSES

Service Expenses:

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	1,352,659	6,151	702,322	0	0
2. Counseling, Family	56,321	103	23,606	0	0
3. Counseling, Group	402,601	2,178	178,794	0	1,053
B. Consultation, Assessment and Specialized Testing	952,714	4,342	604,897	0	1,110
C. Other Professional Treatment Services	48,522	0	27,734	0	0
D. Total Treatment Services	2,812,817	12,774	1,537,353	0	2,163
502. Rehabilitation Services					
A. Living Skills Training	726,112	114,103	51,393	0	0
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	40,421	219	23,542	0	0
D. Supported Employment Services	183,997	2,328	75,749	0	0
E. Total Rehabilitation Services	950,530	116,650	150,684	0	0
503. Medical Services					
A. Medication Services	140,332	42	29,493	0	0
B. Medical Management	1,553,756	8,400	846,143	0	3,873
C. Laboratory, Radiology and Medical Imaging	34,278	392	21,252	0	0
D. Electro-Convulsive Therapy	352	0	0	0	0
E. Total Medical Services	1,728,718	8,834	896,888	0	3,873
504. Support Services					
A. Case Management	8,947,288	57,728	4,432,250	0	27,227

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
B. Personal Assistance	2,273,836	80,549	319,121	0	0
C. Family Support	8,770	824	1,997	0	0
D. Peer Support	238,465	5,071	97,936	0	0
E. Therapeutic Foster Care Services	21,724	0	7,722	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	6,129	0	3,827	0	0
H. Interpreter Services	86	0	0	0	0
I. Flex Fund Services	35,095	0	10,455	0	0
J. Transportation	21,787	177	9,034	0	0
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0	0	0
L. Total support Services	11,553,180	144,349	4,882,342	0	27,227
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	29,435	1,075	63,490	0	0
B. Crisis Services	143,252	0	308,985	0	0
C. Crisis Phones	23,548	0	50,792	0	0
D. Total Crisis Intervention Services	196,235	1,075	423,267	0	0
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	3,971,774	86,652	903,224	0	0
2. Detoxification (Provider Types 02 and 71)	54,536	0	3,659	0	0
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					0
1. Psych - Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
2. Detox - Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	48,200	697	9,146	0	0
E. Total Inpatient Services	4,074,510	87,349	916,029	0	0
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	2,709,350	72,155	870,731	0	0
B. Level III behavioral Health Residential Facilities	0	0	0	0	0
C. Room and Board	199,928	3,446	33,862	0	0
D. Total Residential Services	2,909,278	75,601	904,593	0	0
508. Behavioral Health Day Programs					
A. Supervised Day Program	370,972	47	68,914	0	0
B. Therapeutic Day Program	125,641	0	29,822	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	TXIX SMI	TXIX DD SMI	NON TXIX/TXXI SMI	HIFA II SMI	TXXI SMI
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	496,613	47	98,736	0	0
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	49	0	0
C. Total Prevention Services	0	0	49	0	0
510. Medications	9,366,922	1,328,756	5,014,385	0	14,968
511. Other Expense Not Reported Above	520,290	10,891	355,367	51	868
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	34,609,093	1,786,326	15,179,693	51	49,099
<u>Administrative Expenses:</u>					
601. Salaries	1,159,548	28,810	472,145	0	1,200
602. Employee Benefits	276,719	6,875	112,674	0	286
603. Professional & Outside Services	680,561	14,189	328,925	0	779
604. Travel	11,012	274	4,484	0	11
605. Occupancy	16,283	405	6,630	0	17
606. Depreciation	68,965	1,714	28,081	0	71
607. All Other Operating	345,862	8,593	140,828	0	359
608. Subtotal Administrative Expenses	2,558,950	60,860	1,093,767	0	2,723
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	37,168,043	1,847,186	16,273,460	51	51,822
801. INCREASE/(DECREASE) IN NET ASSETS	# 3,982,327	\$ (1,011,868)	\$ 1,949,070	\$ 73,915	\$ 9,708

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
<u>REVENUE</u>					
401. Revenue Under ADHS Contract	\$ 3,335,790	\$ 21,090,313	\$ 38,546	\$ 3,477,336	\$ 7,616,549
402. Specialty and Other Grants	0	0	0	0	0
403. Client Fees (co-pay)	0	0	0	0	0
404. Third Party Recoveries					
a. Medicare	0	0	0	0	0
b. Other Insurance	0	0	0	0	0
405. Interest Income	0	0	0	0	0
406. Other	0	0	0	0	0
407. Unrelated Business Activities	0	0	0	0	0
408. TOTAL REVENUE	3,335,790	21,090,313	38,546	3,477,336	7,616,549

EXPENSES

Service Expenses:

501. Treatment Services					
A. Counseling					
1. Counseling, Individual	247,566	1,259,991	0	134,117	428,326
2. Counseling, Family	27,976	98,478	0	7,043	9,110
3. Counseling, Group	49,043	703,665	0	89,550	440,366
B. Consultation, Assessment and Specialized Testing	38,035	1,203,214	0	165,319	286,716
C. Other Professional Treatment Services	8,160	95,880	0	6,463	17,223
D. Total Treatment Services	370,780	3,361,228	0	402,492	1,181,741
502. Rehabilitation Services					
A. Living Skills Training	224,101	245,647	0	40,583	191
B. Cognitive Rehabilitation	0	0	0	0	0
C. Health Promotion	12,950	35,705	0	1,303	13,167
D. Supported Employment Services	23,973	3,855	0	53	658
E. Total Rehabilitation Services	261,024	285,207	0	41,939	14,016
503. Medical Services					
A. Medication Services	13,763	420,359	0	0	514,651
B. Medical Management	156,937	681,474	0	64,542	35,234
C. Laboratory, Radiology and Medical Imaging	4,253	14,520	0	153	0
D. Electro-Convulsive Therapy	0	0	0	0	0
E. Total Medical Services	174,953	1,116,353	0	64,695	549,885
504. Support Services					
A. Case Management	1,479,259	3,728,857	0	560,490	314,955

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
B. Personal Assistance	321,382	118,854	0	6,708	215
C. Family Support	1,142	5,879	0	396	89
D. Peer Support	13,555	631	0	5	0
E. Therapeutic Foster Care Services	0	0	0	0	0
F. Respite Care	0	0	0	0	0
G. Housing Support	893	24	0	0	0
H. Interpreter Services	0	0	0	0	0
I. Flex Fund Services	0	65	0	0	0
J. Transportation	3,092	8,634	0	1,459	315
K. Total support Services	0	0	0	0	0
L. Total support Services	1,819,323	3,862,944	0	569,058	315,574
505. Crisis Intervention Services					
A. Crisis Intervention - Mobile	2,981	49,241	0	403,435	1,100
B. Crisis Services	0	239,640	0	1,963,385	0
C. Crisis Phones	0	39,393	0	322,748	0
D. Total Crisis Intervention Services	2,981	328,274	0	2,689,568	1,100
506. Inpatient Services					
A. Hospital					
1. Psychiatric (Providers Types 02 and 71)	75,487	1,198,896	0	0	0
2. Detoxification (Provider Types 02 and 71)	0	337,900	0	670	505,609
B. Subacute Facility					
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0	0
C. Residential Treatment Center (RTC)					
1. Psych - Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0	0
2. Detox - Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0	0
D. Inpatient Services, Professional	1,537	17,476	0	0	998
E. Total Inpatient Services	77,024	1,554,272	0	670	506,607
507. Residential Services					
A. Level II Behavioral Health Residential Facilities	309,340	2,350,017	0	33,162	2,893,538
B. Level III behavioral Health Residential Facilities	0	0	0	0	0
C. Room and Board	14,121	484,165	0	438	617,657
D. Total Residential Services	323,461	2,834,182	0	33,600	3,511,195
508. Behavioral Health Day Programs					
A. Supervised Day Program	47,481	35,966	0	3,941	995
B. Therapeutic Day Program	5,998	18,893	0	0	313

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	HB 2003 SMI	TXIX GMH/SA	HIFA II GMH/SA	MENTAL HEALTH	SUB ABUSE
C. Medical Day Program	0	0	0	0	0
D. Total Behavioral Health Day Programs	53,479	54,859	0	3,941	1,308
509. Prevention Services					
A. Prevention	0	0	0	0	0
B. HIV	0	0	0	0	254,656
C. Total Prevention Services	0	0	0	0	254,656
510. Medications	0	3,069,212	0	128,560	19,313
511. Other Expense Not Reported Above	(17,440)	681,910	669	76,741	201,068
512. ADHS/DOC COOL	0	0	0	0	0
513. Subtotal Service Expenses	3,065,585	17,148,441	669	4,011,264	6,556,463
<u>Administrative Expenses:</u>					
601. Salaries	132,324	576,821	0	137,497	230,539
602. Employee Benefits	31,578	137,655	0	32,813	55,017
603. Professional & Outside Services	69,901	467,562	0	63,573	272,744
604. Travel	1,257	5,478	0	1,306	2,189
605. Occupancy	1,858	8,100	0	1,931	3,237
606. Depreciation	7,870	34,307	0	8,178	13,711
607. All Other Operating	39,469	172,050	0	41,012	68,762
608. Subtotal Administrative Expenses	284,257	1,401,973	0	286,310	646,199
701. Unrelated Business Expenses	0	0	0	0	0
800. TOTAL EXPENSES	3,349,842	18,550,414	669	4,297,574	7,202,662
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (14,052)	\$ 2,539,899	\$ 37,877	\$ (820,238)	\$ 413,887

1
2

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
<u>REVENUE</u>				
401. Revenue Under ADHS Contract	\$ 2,347,060	\$ 38,400	\$ 460,701	\$ 1,003,310
402. Specialty and Other Grants	0	0	0	1,836,067
403. Client Fees (co-pay)	0	0	0	0
404. Third Party Recoveries				
a. Medicare	0	0	0	0
b. Other Insurance	0	0	0	0
405. Interest Income	0	0	0	0
406. Other	0	0	0	0
407. Unrelated Business Activities	0	0	0	0
408. TOTAL REVENUE	2,347,060	38,400	460,701	2,839,377

EXPENSES

Service Expenses:

501. Treatment Services				
A. Counseling				
1. Counseling, Individual	0	0	41,433	0
2. Counseling, Family	0	0	4,319	0
3. Counseling, Group	0	0	153,199	0
B. Consultation, Assessment and Specialized Testing	0	0	104,655	0
C. Other Professional Treatment Services	0	0	777	0
D. Total Treatment Services	0	0	304,383	0
502. Rehabilitation Services				
A. Living Skills Training	0	0	14	0
B. Cognitive Rehabilitation	0	0	0	0
C. Health Promotion	0	0	1,456	0
D. Supported Employment Services	0	0	61	0
E. Total Rehabilitation Services	0	0	1,531	0
503. Medical Services				
A. Medication Services	0	0	697	0
B. Medical Management	0	0	229	0
C. Laboratory, Radiology and Medical Imaging	0	0	0	0
D. Electro-Convulsive Therapy	0	0	0	0
E. Total Medical Services	0	0	926	0
504. Support Services				
A. Case Management	0	0	33,033	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
 Consol Stmtnt of Activities By Line of Bus - GSA 5
 Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
B. Personal Assistance	0	0	46	0
C. Family Support	0	0	0	0
D. Peer Support	0	0	0	0
E. Therapeutic Foster Care Services	0	0	0	0
F. Respite Care	0	0	0	0
G. Housing Support	0	0	0	0
H. Interpreter Services	0	0	0	0
I. Flex Fund Services	0	0	0	0
J. Transportation	0	0	259	0
K. Total support Services	0	0	0	0
L. Total support Services	0	0	33,338	0
505. Crisis Intervention Services				
A. Crisis Intervention - Mobile	0	0	0	0
B. Crisis Services	0	0	0	0
C. Crisis Phones	0	0	0	0
D. Total Crisis Intervention Services	0	0	0	0
506. Inpatient Services				
A. Hospital				
1. Psychiatric (Providers Types 02 and 71)	0	0	0	0
2. Detoxification (Provider Types 02 and 71)	0	0	0	0
B. Subacute Facility				
1. Psychiatric (Providers Types B5 and B6)	0	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0	0
C. Residential Treatment Center (RTC)				
1. Psych - Secure & Non-Secure (Prov Types 78,B1,B2,B3)	0	0	0	0
2. Detox - Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0	0
D. Inpatient Services, Professional	0	0	0	0
E. Total Inpatient Services	0	0	0	0
507. Residential Services				
A. Level II Behavioral Health Residential Facilities	0	0	2,169	0
B. Level III behavioral Health Residential Facilities	0	0	0	0
C. Room and Board	0	0	327	0
D. Total Residential Services	0	0	2,496	0
508. Behavioral Health Day Programs				
A. Supervised Day Program	0	0	0	0
B. Therapeutic Day Program	0	0	0	0

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	PREVENT INTERVENT	PASARR	ADHS DOC	OTHER NTXIX
C. Medical Day Program	0	0	0	0
D. Total Behavioral Health Day Programs	0	0	0	0
509. Prevention Services				
A. Prevention	2,184,576	0	0	0
B. HIV	0	0	0	0
C. Total Prevention Services	2,184,576	0	0	0
510. Medications	0	0	0	0
511. Other Expense Not Reported Above	49,161	40,200	25,619	1,010,191
512. ADHS/DOC COOL	0	0	0	0
513. Subtotal Service Expenses	2,233,737	40,200	368,293	1,010,191
<u>Administrative Expenses:</u>				
601. Salaries	178,267	1,390	14,483	99,078
602. Employee Benefits	42,542	332	3,456	23,645
603. Professional & Outside Services	54,400	359	18,723	25,569
604. Travel	1,693	13	138	941
605. Occupancy	2,503	20	203	1,391
606. Depreciation	10,603	83	861	5,893
607. All Other Operating	53,172	415	4,320	29,547
608. Subtotal Administrative Expenses	343,180	2,612	42,184	186,064
701. Unrelated Business Expenses	0	0	0	2,199,359
800. TOTAL EXPENSES	2,576,917	42,812	410,477	3,395,614
801. INCREASE/(DECREASE) IN NET ASSETS	\$ (229,857)	\$ (4,412)	\$ 50,224	\$ (556,237)

GSA 3/GSA 5

1

**Community Partnership of Southern Arizona
Consol Stmt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT & GEN	TOTAL
<u>REVENUE</u>			
401. Revenue Under ADHS Contract	\$ 127,629,451	\$ -	\$ 127,629,451
402. Specialty and Other Grants	1,836,067	0	1,836,067
403. Client Fees (co-pay)	0	0	0
404. Third Party Recoveries			
a. Medicare	0	0	0
b. Other Insurance	0	0	0
405. Interest Income	0	329,899	329,899
406. Other	0		0
407. Unrelated Business Activities	0	114,019	114,019
408. TOTAL REVENUE	129,465,518	443,918	129,909,436

EXPENSES

Service Expenses:

501. Treatment Services			
A. Counseling			
1. Counseling, Individual	7,880,373	0	7,880,373
2. Counseling, Family	4,141,506	0	4,141,506
3. Counseling, Group	2,309,108	0	2,309,108
B. Consultation, Assessment and Specialized Testing	5,204,504	0	5,204,504
C. Other Professional Treatment Services	204,848	0	204,848
D. Total Treatment Services	19,740,339	0	19,740,339
502. Rehabilitation Services			
A. Living Skills Training	1,556,331	0	1,556,331
B. Cognitive Rehabilitation	0	0	0
C. Health Promotion	129,606	0	129,606
D. Supported Employment Services	290,674	0	290,674
E. Total Rehabilitation Services	1,976,611	0	1,976,611
503. Medical Services			
A. Medication Services	1,119,475	0	1,119,475
B. Medical Management	4,248,999	0	4,248,999
C. Laboratory, Radiology and Medical Imaging	86,847	0	86,847
D. Electro-Convulsive Therapy	352	0	352
E. Total Medical Services	5,455,673	0	5,455,673
504. Support Services			
A. Case Management	24,494,430	0	24,494,430

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT & GEN	TOTAL
B. Personal Assistance	3,162,925	0	3,162,925
C. Family Support	150,391	0	150,391
D. Peer Support	371,350	0	371,350
E. Therapeutic Foster Care Services	184,727	0	184,727
F. Respite Care	20,492	0	20,492
G. Housing Support	10,903	0	10,903
H. Interpreter Services	995	0	995
I. Flex Fund Services	67,974	0	67,974
J. Transportation	149,434	0	149,434
K. Total support Services Block Purchase NTXIX Consumer Drop In Center	0	0	0
L. Total support Services	28,613,621	0	28,613,621
505. Crisis Intervention Services			
A. Crisis Intervention - Mobile	604,814	0	604,814
B. Crisis Services	2,879,162	0	2,879,162
C. Crisis Phones	473,288	0	473,288
D. Total Crisis Intervention Services	3,957,264	0	3,957,264
506. Inpatient Services			
A. Hospital			
1. Psychiatric (Providers Types 02 and 71)	9,369,637	0	9,369,637
2. Detoxification (Provider Types 02 and 71)	902,374	0	902,374
B. Subacute Facility			
1. Psychiatric (Providers Types B5 and B6)	0	0	0
2. Detoxification (Provider Types B5 and B6)	0	0	0
C. Residential Treatment Center (RTC)			
1. Psych - Secure & Non-Secure (Prov Types 78,B1,B2,B3)	2,737	0	2,737
2. Detox - Secure & Non-Secure (ProvTypes 78,B1,B2,B3)	0	0	0
D. Inpatient Services, Professional	78,128	0	78,128
E. Total Inpatient Services	10,352,876	0	10,352,876
507. Residential Services			
A. Level II Behavioral Health Residential Facilities	11,259,352	0	11,259,352
B. Level III behavioral Health Residential Facilities	16,373	0	16,373
C. Room and Board	1,681,752	0	1,681,752
D. Total Residential Services	12,957,477	0	12,957,477
508. Behavioral Health Day Programs			
A. Supervised Day Program	720,468	0	720,468
B. Therapeutic Day Program	3,193,981	0	3,193,981

GSA 3/GSA 5

**Community Partnership of Southern Arizona
Consol Stmtnt of Activities By Line of Bus - GSA 5
Year Ended June 30, 2003**

	SUBTOTAL	MGMT & GEN	TOTAL
C. Medical Day Program	0	0	0
D. Total Behavioral Health Day Programs	3,914,449	0	3,914,449
509. Prevention Services			
A. Prevention	2,184,576	0	2,184,576
B. HIV	254,705	0	254,705
C. Total Prevention Services	2,439,281	0	2,439,281
510. Medications	21,786,749	0	21,786,749
511. Other Expense Not Reported Above	3,546,103	0	3,546,103
512. ADHS/DOC COOL	0	0	0
513. Subtotal Service Expenses	114,740,443	0	114,740,443
<u>Administrative Expenses:</u>			
601. Salaries	3,938,650	0	3,938,650
602. Employee Benefits	939,935	0	939,935
603. Professional & Outside Services	2,595,994	0	2,595,994
604. Travel	37,406	0	37,406
605. Occupancy	55,309	0	55,309
606. Depreciation	234,255	0	234,255
607. All Other Operating	1,174,790	0	1,174,790
608. Subtotal Administrative Expenses	8,976,339	0	8,976,339
701. Unrelated Business Expenses	2,199,359	737,515	2,936,874
800. TOTAL EXPENSES	125,916,141	737,515	126,653,656
801. INCREASE/(DECREASE) IN NET ASSETS	\$ 3,549,377	\$ (293,597)	\$ 3,255,780

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2

COMMUNITY PARTNERSHIP OF
SOUTHERN ARIZONA, INC.

OMB CIRCULAR A-133 REPORTS

YEAR ENDED JUNE 30, 2003

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

OMB CIRCULAR A-133 REPORTS

YEAR ENDED JUNE 30, 2003

CONTENTS

	Page
Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	2-3
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6-7
Disposition of Prior Year Findings and Questioned Costs	8



BEACH, FLEISCHMAN & CO., P.C.
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Community Partnership of Southern Arizona, Inc.
Tucson, Arizona

We have audited the financial statements of Community Partnership of Southern Arizona, Inc. (CPSA) as of and for the year ended June 30, 2003, and have issued our report thereon dated August 13, 2003. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether CPSA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CPSA's internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting that we have reported to management of CPSA in a separate letter dated August 13, 2003.

This report is intended for the information and use of the Board of Directors, CPSA management, and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Beach, Fleischman & Co., P.C.

August 13, 2003

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Community Partnership of Southern Arizona, Inc.
Tucson, Arizona

Compliance

We have audited the compliance of Community Partnership of Southern Arizona, Inc. (CPSA) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. CPSA's major Federal program is identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of CPSA's management. Our responsibility is to express an opinion on CPSA's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major Federal program occurred. An audit includes examining, on a test basis, evidence about CPSA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on CPSA's compliance with those requirements.

In our opinion, CPSA complied, in all material respects, with the requirements referred to above that are applicable to its major Federal program for the year ended June 30, 2003.

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Internal Control Over Compliance

The management of CPSA is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered CPSA's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of CPSA as of and for the year ended June 30, 2003, and have issued our report thereon dated August 13, 2003. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information of the Board of Directors, CPSA management, and Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Beach, Fleichman + Co., P.C.

August 13, 2003

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2003

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through the Arizona Department of Health Services:			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	032033	\$ 1,237,649
Projects for Assistance in Transition from Homelessness (PATH)	93.150	032033	194,999
Consolidated Knowledge Development and Application Program	93.230	032033	171,299
State Children's Insurance Program	93.767	032033	1,800,047
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	032033	100,601,345
Block Grants for Community Mental Health Services	93.958	032033	1,073,695
Block Grants for Prevention and Treatment of Substance Abuse	93.959	032033	6,979,609
Passed through the Department of Economic Security:			
Temporary Assistance for Needy Families	93.558	Unknown	1,098,641
Total U.S. Department of Health and Human Services			<u>113,157,284</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the City of Tucson:			
Supportive Housing Program	14.235	Unknown	61,674
Shelter Plus Care	14.238	Unknown	765,902
Total U.S. Department of Housing and Urban Development			<u>827,576</u>
Total Expenditures of Federal Awards			<u>\$ 113,984,860</u>

See accompanying notes to schedule of expenditures of federal awards

4

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003

1. Basis of presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Partnership of Southern Arizona, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. Catalog of Federal Domestic Assistance (CFDA) Numbers:

The program titles and CFDA numbers or federal identification numbers were obtained from the federal or pass-through grantor or the update to the 2003 *Catalog of Federal Domestic Assistance*. If no CFDA had been assigned to a program, the contract number was used.

3. Subrecipients:

Of the federal expenditures presented in the schedule, the Organization provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount provided to Subrecipients</u>
Supportive Housing Program	14.235	\$ 40,376
Shelter Plus Care	14.238	513,806
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	314,280
Projects for Assistance in Transition from Homelessness (PATH)	93.150	194,999
Consolidated Knowledge Development and Application Program	93.230	171,299
Temporary Assistance for Needy Families	93.558	963,967
State Children's Insurance Program	93.767	1,800,047
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	86,990,016
Block Grants for Community Mental Health Services	93.958	942,785
Block Grants for Prevention and Treatment of Substance Abuse	93.959	6,121,729

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2003

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expressed an unqualified opinion on the financial statements of CPSA.
2. No reportable conditions disclosed during the audit of the financial statements are reported in the Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of CPSA were disclosed in the audit.
4. No reportable conditions disclosed during the audit of the major federal awards programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for CPSA expresses an unqualified opinion on its major programs.
6. There were no audit findings relative to the Major Federal Awards Program for CPSA.
7. The program tested as a major program is as follows:

U.S. Department of Health and Human Services:	
Centers for Medicare and Medicaid Services (CMS)	93.779
Research, Demonstrations and Evaluations	
8. The threshold for distinguishing Type A and Type B programs was \$3,419,546.
9. CPSA was determined to be a low risk auditee.

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2003

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS AUDIT

None

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC.
DISPOSITION OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003

No findings or questioned costs were noted in the prior year.

GSA 3

1
2

Offerers Response to Question 6-d. Removed
Proprietary Information

GSA 5

1
2

Offerers Response to Question 6-d. Removed
Proprietary Information

GSA 3

6-d. Plans to Meet and Maintain the 90% Capitalization Requirement

Table 6-e.1 Capitalization Requirements		
GSA	Capitalization Requirement	Counties
GSA 3	\$2,421,000	Cochise, Graham, Greenlee and Santa Cruz
GSA 5	\$10,114,000	Pima

Since July 1995, CPSA has been contractually required by DBHS to report all components of the Minimum Capitalization Ratio on a combined GSA basis. CPSA has consistently fulfilled the capitalization and performance bond requirements as set forth in the DBHS contract and the *ADHS/DBHS Financial Reporting Guide*. To demonstrate the satisfaction of this requirement, examples of recent and historical audited financial information are presented for GSA 3 and GSA 5 combined in Table 6-e.2 below.

Table 6-e.2 Historical Performance on Attainment of Ninety Percent Capitalization Requirement			
Audited Fiscal Year Ending	CPSA Net Assets Less Performance Bond	Ninety Percent Capitalization Requirement	Excess Over Requirement
June 30, 2000	18,045,606	6,125,803	11,919,803
June 30, 2001	17,822,124	7,305,554	10,516,570
June 30, 2002	20,050,886	12,262,206	7,788,680
June 30, 2003	23,675,675	11,169,360	12,506,315
June 30, 2004	22,927,449	13,041,495	9,885,954

CPSA will continue to be successful in attainment of the 90 percent (90%) capitalization requirement throughout the contract cycle. During the development of the annual operating budget, a surplus of a minimum of three percent (3%) of total revenue for both GSA 3 and GSA 5 is incorporated into the budget. This ensures that net assets will increase favorably for both GSA 3 and GSA 5 which will maintain the 90 percent (90%) capitalization requirement. To mitigate the possibility of liabilities causing net assets to fall lower than the capitalization requirement, the annual budgets of large service providers are analyzed monthly by CPSA to determine the state of the provider's financial position and viability as well as to evaluate potential service utilization and risk factors. Combined, these strategies of planned surplus corridors, coupled with monitoring of liabilities and service provider financial position, will ensure that CPSA meets and maintains the ninety percent (90%) capitalization requirements for both GSA 3 and GSA 5.

GSA 5

6.e Plans to Meet and Maintain the 90% Capitalization Requirement

Table 6-e.1 Capitalization Requirements		
GSA	Capitalization Requirement	Counties
GSA 3	\$2,421,000	Cochise, Graham, Greenlee and Santa Cruz
GSA 5	\$10,114,000	Pima

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June 30, 2002	20,050,886	12,262,206	7,788,680
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June 30, 2004	22,927,449	13,041,495	9,885,954

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GSA 3

- 1 **6-e. Statement on Capitation Rates**
- 2 The Community Partnership of Southern Arizona (CPSA) chooses to be paid the capitation rates the Division of
- 3 Behavioral Health Services will develop in its customary rate development process that concludes in May 2005.

GSA 5

- 1 **6-f. Statement on Capitation Rates**
- 2 The Community Partnership of Southern Arizona (CPSA) chooses to be paid the capitation rates the Division of
- 3 Behavioral Health Services will develop in its customary rate development process that concludes in May 2005.

GSA 3/GSA 5

6-f. Managing Revenue and Maximizing Service Value

MANAGING REVENUE

To ensure access to care, CPSA will manage revenue by identifying cost-effective service providers; employing cost-efficient contracting and payment methodologies; and, monitoring encounter value submissions.

Annual Service Revenue Budget

The budget process begins at CPSA with the identification of funds, by funding sources, which will be available for the contracting of services. The Financial Analysis staff uses historical eligibility data to forecast growth trends. These forecasts are used in conjunction with eligibility data received from DBHS to determine eligibles for Title XIX and Title XXI programs. In addition, revenue for the Non-Title XIX populations is determined by using the most recent subvention allocation schedule.

Submission of Comprehensive Service Networks' (Networks') Annual Budgets

CPSA requires the submission of an annual operating budget for all Comprehensive Service Networks (Networks). The budgets must be submitted in ADHS's financial statement columnar format with direct expenses presented in the natural classification and purchased service expenses presented in the service expense categories. The submission of these annual budgets must be accompanied by a narrative describing budget assumptions. These assumptions should include projections for enrollment by line of business; projected salary and employee-related expense increases/decreases; in-house, subacute and residential expenses; number of inpatient and residential days purchased; and, capital expenditures for personal and real property. Each operating budget submission is required in electronic format to allow efficient analysis by Financial Analysis staff.

An integral part of the review process of the Networks' budgets is the analysis of program service delivery requirements within the Networks' budgets. Each budget is evaluated on a programmatic basis to ensure that there is sufficient access to quality care across the service delivery network. Financial Analysis staff evaluates the Network budget versus historical financial statement information to identify areas that may require additional documentation. Any change of 10 percent or greater requires a written justification.

Through the required submission of monthly financial statements from the Comprehensive Service Networks (Networks), CPSA Financial Analysis staff calculates the Per Member Per Month (PMPM) cost across providers. A PMPM calculation based on each individual operating budget is compared to the historical PMPM cost across Networks. Projections for membership growth are included in the analysis to anticipate Provider Network resource requirements.

Distribution of Provider Network Resources

The distribution of Provider Network resources is determined once the analysis of all direct contractor budgets is complete and CPSA has determined that direct contractors' cost structures are established to maximize value. Through the evaluation of program requirements by the CPSA Clinical Operations/Network Management staff, providers are selected. Historical utilization and member enrollment models are used to determine the allocation of resources to direct contractors.

MAXIMIZING VALUE

Payment Methodologies

The financing mechanism predominately used at CPSA is the monthly block payment methodology. Under this methodology, the Networks are paid one-twelfth of their annual funding allocation on a monthly basis. This ensures availability and predictability of cash flow throughout the fiscal year across the Networks. The Networks are then encouraged to manage their revenue and expenditures based on the predictable cash flow. The Networks submit encounters for the services provided and are required to maintain encounter value of at least 90 percent of their annual funding allocation.

This financing mechanism is also used in subcontracting situations with Level I hospitals and subacute facilities. Using this method, CPSA purchases a specific number of bed days for the contract year, based on historical utilization and projected enrollment. This enables CPSA to negotiate the most cost-effective rate for CPSA members while maximizing available revenue. The subcontractor is required to submit encounters for services provided. A semi-annual reconciliation of utilization occurs to monitor and evaluate over/under utilization.

When subcontracting with the community-wide crisis services and detoxification services providers, CPSA employs a block purchase payment methodology for staffing availability. CPSA requires the contractor to submit a detailed line item budget in a prescribed format to ensure that contractual staffing requirements are met. The subcontractor receives

GSA 3/GSA 5

one-twelfth of the annual funding allocation on a monthly basis and is required to submit encounters for services provided.

In an effort to control increasing pharmacy costs, CPSA has established a Pharmacy Management unit. The Pharmacy Management staff will control pharmacy costs through contracting and pricing strategies, management of the prior authorization process, evaluation of network prescribing patterns, and provider education. By containing pharmacy costs, the resources available for pharmacy services will increase across the Provider Network.

Provider Encounter Submission Evaluation

In addition to monitoring the financial performance of direct contractors, CPSA also monitors the submission of encounter values. On a monthly basis, direct contractors' encounter value reports, by fund type and provider, are prepared by the Financial Analysis staff. These reports are used to compare the submission of claims and encounters to the corresponding contract payments received. These reports are reviewed by the CPSA Clinical Operations/Network Management staff and are also distributed to all director contractors. Contractors that are identified as having insufficient encounter submission value to support the monthly payment allocation may be subject to reduced funding, a cap on new member enrollments, and/or the reassignment of all or part of the contractor's member capacity to another contractor. The contractor's encounter value reports are reviewed and discussed at the monthly meetings of CPSA/provider Chief Executive Officers (CEOs) and Chief Financial Officers (CFOs).

ENSURING ACCESS TO AND QUALITY OF CARE

CPSA ensures that financial resources are managed in a fiscally responsible manner so that access to care and the quality of the behavioral health service delivery system is enhanced and strengthened. Business Operations (Finance, Contracts, etc.) staff participates with Clinical Operations staff at the Collaborative Technical Assistance (CTA) Team meetings to address the allocation of financial resources and the impact of those allocations on the quality of service and access to care.

Access to Care

CPSA ensures that the allocation of financial resources is managed through the collaboration of Clinical Operations and Business Operations staff to ensure access to care. Strategies implemented to ensure access to care include the following:

- Utilizing crisis stabilization services with block purchases for children and adolescents;
- Utilizing co-location of staff for 24-hour response to Child Protective Services (CPS) for children being removed from home;
- Allocating Non-Title XIX money for use across a 12-month period;
- Contracting for Non-Title XIX money according to *CPSA Non-Title XIX Prioritization of Services Plan*;
- Making available easily accessed crisis services, including detoxification services;
- Utilizing benefit packages for each population as a guide for service delivery;
- Assisting members in applying (or re-applying) for public benefits;
- Centralizing the contracting process and strengthening the service mix through use of CSA Habilitation and Respite services;
- Emphasizing Support Services, including Respite and non-emergency Transportation;
- Commencing regularly-scheduled meetings with Business Operations and Clinical Operations staff to identify potential areas of concern; and
- Reducing dependence on Level I services through intensive in-home services.

Quality of Care

The quality of the behavioral health services delivery system is of paramount importance to CPSA and is not compromised by the process of allocating financial resources. Issues related to quality of care and allocation of financial resources are identified and discussed in the Quality Management (QM) Committee, Executive Management Team (EMT) and the Network Design and Improvement Committee (NDIC). From these discussions, strategies are developed and implemented to assess the quality of behavioral health services delivered to CPSA members and their families. These strategies have foundation in the mission, values and guiding principles of CPSA. As CPSA reduces the scope of Utilization Management and Quality Management activities occurring at the Network level, increased attention will be focused on interpretation of utilization data, input from members and families, improved use of innovative technologies, and enhanced coordination of care with health plans and state agencies. These strategies will continue to be utilized to

GSA 3/GSA 5

1 determine if the quality of the behavioral health service delivery system meets established standards of practice and if
2 utilization is at appropriate levels to meet the needs of members and their families.

3 The following strategies will continue to be utilized to ensure that the management of financial resources enhances the
4 quality of the behavioral health service delivery system:

- 5 • Reviewing under/over utilization of services with particular attention to support services provided by CSA's;
- 6 • Reviewing network sufficiency to address gaps in the continuum of care;
- 7 • Maintaining an integrated service model for all populations with emphasis on coordination of care;
- 8 • Emphasizing evidenced-based practices and standards of care to guide service delivery;
- 9 • Monitoring a broad array of qualified providers in sufficient numbers to meet the needs of members and their
10 families;
- 11 • Addressing training needs and providing technical assistance to Networks and providers;
- 12 • Reducing duplication of utilization review and quality management processes occurring at the provider level;
- 13 • Analyzing utilization of encounters to identify gaps in service; and
- 14 • Informing Networks of trends and patterns in utilization data and requiring action steps to address concerns and gaps
15 in areas of compromised quality.
- 16

GSA 3/GSA 5

6-g. Ensuring Sufficient Service Encounter Submissions

CPSA will ensure that sufficient service encounters, including support services, are submitted to DHS in a timely and accurate manner. This will be accomplished through technical assistance and quarterly meetings conducted by the Claims/Encounters unit with the provider's billing staff; generation of monthly *Provider Encounter Value Reports* to monitor claims and encounter submissions; and future implementation of a claims online batch data entry functionality for the provider billing staff to directly enter claims and encounters into the CPSA claims system.

Claims/Encounters Unit

The Claims/Encounters unit is managed by a Certified Professional Coder. The unit's staffing pattern includes two Certified Professional Coders and three Claims Examiners (one of whom is also a Certified Professional Coder) with a combined claims processing experience exceeding 50 years. The staff is prepared to process claims submitted on paper in the approved claim format and is available to provide technical assistance to providers who may not have the infrastructure, experience or training to transmit encounters and claims electronically. A key ingredient which enhances the technical assistance provided by the claims staff is quarterly claims meetings with provider's billing staff. These meetings are used to discuss data validation, AHCCCS pending claims; CIS denied claims, and general claim coding issues and procedures. Through this quarterly communication with providers, CPSA reduces errors and omissions ensuring timely and accurate claims submissions to DBHS.

Provider Encounter Value Reports

On a monthly basis, the CPSA Financial Analysis staff monitors provider encounter and claims submissions for completeness through the preparation of *Provider Encounter Value Reports*. These reports are generated by fund type and provider and are distributed to both CPSA management and the provider to monitor the progress in the submission of encounters and claims. The reports are also presented and discussed at the monthly meetings of Provider Chief Executive Officers (CEOs) and Chief Financial Officers (CFOs). Through the detailed monitoring of encounter and claims submission, CPSA identifies providers that may need additional assistance in the submission of service encounters. Real time encounter information is also available through the CPSA ProvNet Web-based system.

The ProvNet application is a CPSA-developed secure Web portal which allows authorized provider staff to reconcile their encounter and claims submissions processed through the CPSA claims system via a secure SSL 128-bit encrypted connection

eCura® Provider Connect

CPSA Information Technology (IT) staff is in the process of enhancing eCura® Provider Connect, a unique functionality connected to the CPSA claims system. This functionality enables providers to input encounters and claims directly into the claims system. While this product is currently available, modification is required to conform to CPSA internal business processing requirements. The proposed implementation date is the second quarter of calendar year 2005.

GSA 3/GSA 5

6-h. Description of Internal Control Systems

Internal control systems currently in place at CPSA are effective as evidenced by the results of the audit for the fiscal year ended June 30, 2004, indicating no management letter or audit adjustments were necessary.

SAFEGUARDING ASSETS

Internal controls systems are in place for safeguarding assets in the following manner:

- The internal control systems are overseen by the Chief Financial Officer (CFO)
- The Controller is primarily responsible for the implementation and maintenance of fiscal policies.
- Current fiscal policies are available for CPSA staff reference through a common shared (S:)drive.
- Fiscal policies are updated as required at least annually during the second quarter of the calendar year.
- The CFO is responsible for the investing of cash in accordance with fiscal policy approved by the Board of Directors. The CFO prepares the journal entry and the Controller reviews and approves the journal entry and ensures bank notifications on investing transactions match and agree with the journal entry prepared by the CFO.
- The Administrative Assistant in Accounting is responsible for opening and date stamping all incoming mail. Checks or cash received through the mail or courier services are copied, logged and tracked on the cash/check receipt form by the Administrative Assistant. The Controller reviews the completed cash/check receipt form with copies attached to approve for depositing into the operating bank account. The designated Accountant responsible for the preparation of the bank account reconciliation has no access to or responsibility for reviewing or preparing the cash/check receipt form.
- Fiscal policies include procedures for the placement of assigned fixed asset inventory tags on owned or leased furniture and equipment. The Controller approves the issuance of inventory tag numbers to the Purchasing and Facilities Manager, who is responsible for tagging all owned or leased equipment prior to placing it in service.
- The Purchasing and Facilities Manager conducts annual inventory of tagged owned and leased furniture, fixtures, copiers and fax equipment. The Information Technology Department conducts annual inventory of owned and leased computers, printers, video conferencing and phone equipment. The annual inventory of tagged furniture and equipment is conducted during the second quarter of the calendar year.
- Authorizations of administrative expenses are approved by the executive management staff who initiated the expenditure. Administrative expenditures are charged to the benefiting cost center in accordance with OMB A-122 and A-133 fiscal compliance requirements.
- Company checks are signed utilizing the check signature machine. The Controller maintains the key to activate the signature plates. A check signature log is maintained to record and track beginning and ending check numbers issued and signed, as well as the check count processed through the check signature machine. The check stock is maintained in a locked cabinet with limited key access by the Controller and CFO.
- The maintenance and updating of the accounts payable vendor listing is limited to the Controller or CFO.
- The write off of uncollectible accounts receivable balances are prepared by the Controller and approved by the CFO.
- The incurrence of unbudgeted expenditures and capital acquisitions is approved by the executive management staff who initiated the expenditure and the CFO.
- The recording and updating of daily cash receipts and outgoing wire and cash disbursements on the Daily Cash Report is performed by the Controller. Bank accounts are reconciled to the general ledger bank accounts monthly by a designated Accountant who has no access to the processing of accounts payable billings.

ACCOUNTING

Internal control systems are in place for the accounting of financial transactions as follows:

- Fiscal policies are followed by accounting personnel for the recording of cash receipts and authorization and payment of trade vendors and provider billings.
- Designated Accounting personnel are assigned responsibility for compliance with the segregation of duties for processing disbursements, recording cash receipts and revenue recognition, preparing bank account reconciliation to the corresponding general ledger bank accounts, processing payroll, preparing third party billings for various contracted funding sources and reconciling of monthly general ledger accounts.
- The update and maintenance of the general ledger chart of accounts is limited to and performed by the Controller or CFO.

GSA 3/GSA 5

- General journal entries are prepared by the accounting staff and reviewed and approved by the Controller or CFO. Non-payroll journal entries are entered into the general ledger by the Payroll/Payables Specialist.
- Desktop procedures in place ensure that Accounting staff consistently performs tasks in accordance with fiscal policies and contract provisions established by contracted funding sources.
- General ledger and bank account reconciliations are prepared monthly and are reviewed and approved by the Controller and CFO.
- The assignment of journal entry preparation to the Accounting staff is done in consideration of segregation of duties to ensure compliance with internal control procedures.

FINANCIAL REPORTING

Internal control systems are in place for financial reporting as follows:

- The Controller reviews and approves the classification and recording of revenues and expenses and updates the chart of accounts as required.
- A designated Accountant is assigned to prepare the monthly financial statements for both corporate entities.
- *Budget to Actual Variance Reports* are utilized by the Controller and designated Accountant during the review of the monthly financial statements and are utilized to ensure normalized trends across months and by program fund source and type.
- The Controller, the designated Accountant and the CFO meet to perform second level and final review of *Budget to Actual Variance Reports* prior to the finalization of the monthly financial statements.

In summary, CPSA has developed comprehensive fiscal policies and procedures guiding both the uniform preparation of the organization's financial statements and standardization of accounting functions, thus ensuring CPSA maintains internal control over assets, accounting and financial reporting.